



This is a digital copy of a book that was preserved for generations on library shelves before it was carefully scanned by Google as part of a project to make the world's books discoverable online.

It has survived long enough for the copyright to expire and the book to enter the public domain. A public domain book is one that was never subject to copyright or whose legal copyright term has expired. Whether a book is in the public domain may vary country to country. Public domain books are our gateways to the past, representing a wealth of history, culture and knowledge that's often difficult to discover.

Marks, notations and other marginalia present in the original volume will appear in this file - a reminder of this book's long journey from the publisher to a library and finally to you.

Usage guidelines

Google is proud to partner with libraries to digitize public domain materials and make them widely accessible. Public domain books belong to the public and we are merely their custodians. Nevertheless, this work is expensive, so in order to keep providing this resource, we have taken steps to prevent abuse by commercial parties, including placing technical restrictions on automated querying.

We also ask that you:

- + *Make non-commercial use of the files* We designed Google Book Search for use by individuals, and we request that you use these files for personal, non-commercial purposes.
- + *Refrain from automated querying* Do not send automated queries of any sort to Google's system: If you are conducting research on machine translation, optical character recognition or other areas where access to a large amount of text is helpful, please contact us. We encourage the use of public domain materials for these purposes and may be able to help.
- + *Maintain attribution* The Google "watermark" you see on each file is essential for informing people about this project and helping them find additional materials through Google Book Search. Please do not remove it.
- + *Keep it legal* Whatever your use, remember that you are responsible for ensuring that what you are doing is legal. Do not assume that just because we believe a book is in the public domain for users in the United States, that the work is also in the public domain for users in other countries. Whether a book is still in copyright varies from country to country, and we can't offer guidance on whether any specific use of any specific book is allowed. Please do not assume that a book's appearance in Google Book Search means it can be used in any manner anywhere in the world. Copyright infringement liability can be quite severe.

About Google Book Search

Google's mission is to organize the world's information and to make it universally accessible and useful. Google Book Search helps readers discover the world's books while helping authors and publishers reach new audiences. You can search through the full text of this book on the web at <http://books.google.com/>

Sci 1520.148



Harvard College Library.

FROM

The Board of gas and electric
light commissioners.....

5 April, 1895.

SCIENCE CENTER LIBRARY



TENTH ANNUAL REPORT
OF
THE BOARD
OF
GAS AND ELECTRIC LIGHT
COMMISSIONERS

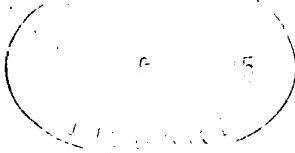
OF THE
Commonwealth of Massachusetts.

JANUARY, 1895.

BOSTON :
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 POST OFFICE SQUARE.
1895.

~~VI. 8705~~

Sc: 1520, 148



The Board,

Commonwealth of Massachusetts.

The Board of Gas and Electric Light Commissioners respectfully submits its Tenth Annual Report.

A change occurred in the membership of the Board in June last, through the resignation of its chairman, Col. John T. Wheelwright, by reason of the law prohibiting members of the Board from engaging in other business.

There are now one hundred and twenty-nine companies or individuals under the supervision of the Board; twenty-five of these supply both gas and electric light, forty-six supply only gas, and fifty-eight only electric light. Ten towns are also supplying lights, two of which supply gas and electric light, and the others have electric plants only.

There have been no applications during the year by gas companies for leave to do electric lighting, and none of the lighting corporations have changed their names under the provisions of Chapter 360 of the Acts of 1891.

The following list gives the names, capital and location of the lighting companies which have been incorporated under the general law during the year :

Central Massachusetts Electric Company	\$150,000	Palmer.
Mutual Gas Light Company of West Springfield	100,000	West Springfield.
Reading Gas and Electric Company	50,000	Reading.
Lenox Electric Company	20,000	Lenox.
Grafton Electric Company	10,000	Grafton.
Attleborough Steam and Electric Company	65,000	Attleborough.
Gardner Gas, Fuel and Light Company	50,000	Gardner.

Of these only the Central Massachusetts Electric Company is known to the Board as engaged in the supply of light, this company having purchased all the property and rights of the Palmer and Monson Electric Company.

The Waltham Company has begun the manufacture of water gas during the year, and this gas, either alone or in combination with coal gas, is now distributed by companies in Amesbury, Athol, Boston, Brookline, Charlestown District, Chicopee, Cottage City, Dorchester District, Fall River, Framingham, Haverhill, Lawrence, Lowell, Lynn, New Bedford, Pittsfield, Roxbury District, South Boston, Spencer, Waltham and Worcester.

There has been a marked improvement in the promptness with which the returns of the several companies have been filed. In 1892 forty-five were reported to the attorney-general as delinquent, in 1893 thirty, and during the year just closed seven companies and one town. In 1893 the number of reports filed after October 1 was eight; in 1894 all were filed before that date. This result is doubtless largely due to the strict enforcement of the law imposing a per diem penalty for neglect to file the return within the time fixed by statute.

Very early in the year, the plant of the North Attleborough Steam and Electric Company was damaged by fire and ceased to supply light. The mortgage upon the plant was soon after foreclosed by the trustee for the bondholders, in whose interest it was purchased and reconstructed. An arrangement has been effected under which this property is to pass into the control of the Attleborough Steam and Electric Company.

In the month of June the Woburn Electric Light Company, on the application of creditors, passed into the hands of receivers, by whom it has since been operated.

Early in May the trustee for the bondholders of the Nantucket Electric Light Company took possession of its property for the purpose of foreclosure. The sale of the property took place in July, and it is understood that it was purchased in the interests of the bondholders.

Foreclosure proceedings have also been begun against the North Shore Electric Company for breach of the conditions of its mortgage.

The manufacturing plant of the South Boston Gas Light Company was closed on May 20, 1894, and since that date this company has purchased its gas of the Bay State or Boston Company.

Several complaints have been made to the Board of the refusal or neglect of companies to supply light upon request. With the assistance of the Board, however, all these cases have been satisfactorily adjusted without formal hearing and, except in a single case, without a formal application.

The following appeals have been dismissed by request of the appellants :

The appeal of the Bristol County Electric Company from the action of the aldermen of the city of Taunton in refusing to said company permission to erect poles and string wires in the streets of said Taunton.

The appeals of the Randolph and Holbrook Electric Company and of Edward H. Galligan and others from the decision of the selectmen of the town of Randolph granting to the Randolph and Holbrook Light and Power Company permission to erect poles and string wires in the streets of said Randolph.

COTTAGE CITY APPEAL.

There was pending at the date of the last report an appeal by the Cottage City Gas and Electric Company from a decision of the Board of Selectmen of the town of Cottage City, granting to H. S. Kemp and others permission to construct, maintain and use electric wires for the sale of electric light upon and through the streets and public highways of said town. A hearing was assigned for this, in accordance with the custom of the Board, in Cottage City, but none of the parties interested were ready to be heard, and after several adjournments the case was continued indefinitely, in accordance with their written request.

RECOMMENDATIONS FOR NEW LEGISLATION.

Chapter 346 of the Acts of 1886 gave the Board liberal powers with respect to requiring uniformity in the accounts of the several companies. The Board believes that a like authority with respect to their manufacturing records would be of very great value to the companies and the public.

The Board desires to renew its recommendations contained in its report of 1891, that authority be given for the testing of electric arc lights, and that the report of the State Inspector of Gas and Gas Meters should be combined with the report of this Board.

The extension of the powers of the Board to include a supervision of stock and bond issues by gas and electric lighting companies may make it important for the legislature to more precisely define the rights of foreign corporations seeking privileges in the public streets or to prohibit the granting of such privileges to them.

Chapter 450 of the Acts of 1894 authorizes the Board to apply to the courts for the enforcement of its lawful orders made in pursuance of the powers which the act confers. It is respectfully suggested that the work of the Board might be facilitated if this provision were extended to the entire jurisdiction of the Board.

Recent legislation having increased to a large extent the work of the Board, it is recommended that the appropriation for incidental expenses be increased, as well as that for clerical assistance, and that provision be clearly made for the payment of the necessary expenses of the clerk out of the appropriation for incidentals.

CHELSEA GAS LIGHT COMPANY APPEAL.

This was an appeal by the Chelsea Gas Light Company from the permission given by the Mayor and Aldermen of Chelsea, to the Champlin-Babson Electric Company, to lay underground electric light wires in certain streets of that city.

At the hearing both parties were represented by counsel.

On September 23, 1893, the following was adopted by the Mayor and Aldermen.

“Ordered, That on the petition of the Champlin-Babson Electric Company, permission is hereby granted to lay underground electric light wires in the following-named streets: Cherry Street through its entire length; Beacon Street, from Cherry Street to Winnisimmet Street; across Winnisimmet Street to Wharf Street; through Wharf Street; through the entire length of Division Street; Hawthorne Street, from Division Street to Broadway; Broadway, through Fifth Street to Cherry Street; and through Congress Avenue and Fifth Street, from Division Street to Cherry Street; with such number of manholes as may be deemed necessary for the operating, care and repair of said underground wires.”

The Champlin-Babson Electric Company is a copartnership; the territory which the above order gives them leave to enter is the centre of the business part of Chelsea. The said firm has for some time supplied light from a small central station to a small number of customers without going outside of private property. They desire to construct a new plant and to extend their wires throughout the business section of the city, and at the hearing expressed their belief that they could supply electric light at a rate cheaper than that now charged by the appellant, the Chelsea Gas Light Company. The appellant company has invested, according to its last return, the sum of \$124,675.46 in its electric works. It has raised most of this money by an issue of bonds. During the year ending June 30, 1893, the appellant had charged, under contracts, \$1.25 per month for sixteen-candle power lamps for stores, and by meter one and one-fourth cents per hour. It has since July last reduced its price by meter to one cent per hour, and it was admitted by the city solicitor of Chelsea, at a hearing on September 15, 1893, on a petition signed by the Mayor of Chelsea and others, that the price now charged by the company for electric light is fair and reasonable.

It supplies light to the whole community of Chelsea, wherever there is a reasonable demand, and its price is subject to the supervision of this Board. There has been no

complaint as to the quality of the electric light, and it is furnished for the whole twenty-four hours.

It did not appear that the Champlin-Babson copartnership, covering the same territory as that now supplied by the appellant company, would be able to supply lights for any less price or of any better quality, or that in any respect the service would be improved. It was admitted by the representative of the firm that it would be compelled to go beyond the territory covered in the above permission to them from the city of Chelsea, to supply the entire community.

In the decision of the appeal of the Worcester Electric Light Company from an order of the Board of Mayor and Aldermen of the city of Worcester, granting permission to the Quinsigamond Electric Power and Light Company to erect poles and run wires for the purpose of supplying electric light within the limits of said city, this Board said:—

“The history of corporations doing an electric lighting and similar business in competition in various parts of the country affords strong ground for believing that a new company, if allowed to engage in business, would not long remain by itself, as competition for a period would probably be followed, as elsewhere, by consolidation or absorption. Whether or not such union would be for the public good, the companies would see a gain thereby, and no power rests in this Board or elsewhere, under existing laws, which could effectually prevent some form of consolidation. If the advantages incident to the growth of population and the development of business are to be secured and retained for the benefit of consumers, every reasonable effort must be made to prevent unnecessary development of the capital chargeable upon the business. But combinations and consolidations, as is well known, afford the opportunity and usually a temptation to stock development too great to be resisted. Such needless outlay should be avoided and saved, for when it has once been incurred or the money expended in an enterprise not required to supply the public wants, so great is the expectation of gain, and so persistent and unyielding the demands of capital for dividends, the remedy is not then easily found or applied, and the better policy avoids the evil at the outset by preventing the expenditure.”

The franchise, as now restricted, would allow the Champlin-Babson Company to come into competition with the appellant in the part of the city rendering to it its greatest revenue, while the existing company would be compelled to supply light to the whole city. Such a state of things would probably bring about a consolidation and impose a burdensome increase of the capital of the light company supplying the city.

This Board therefore sustained the appeal of the Chelsea Gas Light Company.

CHARLESTOWN PETITION.

This was a petition by the Mayor of the city of Boston, and others, asking that the price of gas supplied to the residents of Charlestown and Somerville by the Charlestown Gas and Electric Company be reduced.

This company was organized in 1851 with a capital stock of \$50,000. From that date to 1865 its capital stock was increased from time to time to \$300,000, in part to meet the requirements of business. It was the policy of the management, during this development, to issue stock dividends to represent the supposed increased values of its plant. This was done at a time when the true relations of a gas company to the community were not properly considered. In 1873 the present limit of \$500,000 of capital stock was reached. The last two hundred thousand of this amount seems to have been paid in, with cash, by the shareholders.

Dividends of ten per cent per annum have been declared since January 7, 1866; prior to that time eight per cent. During the last period the company has built a water-gas plant and an electric plant, but it has charged off little to depreciation, and the amount of its notes payable has been gradually increased until it reached, on December 31, 1893, \$95,388.

It will be necessary for the company to spend a considerable sum upon its gas plant to enable it to give the best and most economical service to its consumers.

The dividend rate paid by the company heretofore has been higher than should have been paid by a company which has so largely capitalized its past earnings. If the conservative policy of putting earnings into plant, without an increase of the capital stock, had been adopted prior to 1865, the community would have been better and more economically served, and the company would have had to-day a real surplus which would have been at once a strength to it and a benefit to its consumers.

The capital charge is such a large element in the cost of gas that a distribution by a company of new capital among its shareholders, for which it has received no equivalent in permanent improvements, entails a burden both upon the company and the consumers.

The company should be managed so that it can keep pace with the requirements of the community and make proper provisions for depreciation. If in the past ten years a more conservative dividend rate had been adopted, the improvements in the plant now needed could have been made and the community would now be getting the benefit of them; and it seems just, in the view of the amounts which have been paid to the shareholders in the shape of dividends, that the cost of the needed improvements should be largely borne by them, and that the price of gas should be fixed at a figure which contemplates a reduction in the dividend rate.

The Board, therefore, recommended that the net price of gas supplied on and after April 1, 1894, to the consumers of the Charlestown Gas and Electric Company should not exceed one dollar and forty cents per one thousand cubic feet, if paid on or before the twenty-fifth day of the month in which the bill is presented.

This recommendation was promptly accepted by the company.

PETITION OF THE EDISON COMPANY OF BOSTON.

The Edison Electric Illuminating Company of Boston applied to the Board for permission to increase its capital

stock, pursuant to Chapter 227 of the Acts of the year 1892. This statute is as follows :—

“ The Edison Electric Illuminating Company of Boston, a corporation organized under the general laws of the Commonwealth, is hereby authorized to increase its capital stock in the manner provided by law, at such times and in such amounts as it may from time to time determine, provided, that the whole amount of the capital stock of said Edison Electric Illuminating Company, of Boston, shall not exceed five million dollars, said capital stock to be issued subject to the provisions of the general laws regarding the issue and payment of capital stock of such corporations ; and provided, further, that the capital stock in excess of three million dollars shall only be issued at such times and in such amounts as shall have been previously authorized by the Board of Gas and Electric Light Commissioners, upon petition of said company and hearing on the same, and after an examination of the assets and liabilities of the company ; a certificate showing the amount of such increase so authorized by said Board shall be forthwith filed in the Office of the Secretary of the Commonwealth.”

The first application, which was made in July, 1893, was for \$500,000 and was pending at the date of the last report. This was withdrawn in January, and another was made in February for \$425,000. It appeared at the hearing that the \$3,000,000 authorized by the above act had already been issued or voted, and this application was for stock in addition to that amount. The Board was satisfied that the amount asked for would be needed within a reasonable time for the extension of the company's plant, particularly for additions to its real estate and the extension of its electric plant and underground lines, a particular statement of these improvements being submitted with the petition.

The following was therefore adopted by the Board :—

In the matter of the petition of the Edison Electric Illuminating Company of Boston for authority to increase its capital stock in excess of the amount it now has authority to issue.

The petitioner having complied with the law relating to its application, after a public hearing and an examination of

the assets and liabilities of the company and the purposes for which an increase of capital stock is proposed, it was

“*Voted*, That the Board hereby authorizes the issue by said corporation of capital stock to the amount of \$425,000 in excess of the amount heretofore authorized by law, the cash received therefor to be used for the following purposes: to pay the indebtedness of said corporation incurred for construction already done; to pay for the construction and equipment of additional station buildings, apparatus and street conductors.

“Said capital stock to be issued at such times and in such amounts as the Board of Directors of said corporation shall hereafter determine, and subject to the provisions of the general laws regarding the issue and payment of capital stock of such corporations.”

ARLINGTON PETITION.

This was a petition of the consumers of the Arlington Gas Light Company for a reduction from \$2.50 a thousand in the price of gas.

The facts, as they appear from the records of the company, from its returns to this Board, and the testimony offered at the hearing, were as follows: —

The company was organized under the title of the West Cambridge Gas Light Company in May, 1857. In 1860, the works were built and paid for in stock of the company. From the testimony of one of the parties who built them, it appears that they cost about \$20,000 and were capitalized, upon the organization of the company, at \$40,000. Later in the same year, pipes were laid to Belmont and Winchester, for which stock was issued to the party who laid them. In 1867 land was purchased for a new holder in Winchester and the name of the company changed to the Arlington Gas Light Company. Meanwhile there had been dividends of two per cent in 1861, 1862 and 1867. No dividends were then declared until 1869, when one of six per cent and a scrip dividend of \$17 a share was made, which was subsequently paid in cash. No dividends were then declared until 1879, when they paid six per cent

and have paid this amount annually up to date. The average rate of dividend up to 1879 was two and two tenths per cent, the rest of the profits having been spent in the development of the plant.

The works today seem upon examination to be in fair condition and of sufficient capacity to supply all the gas that will be required under ordinary growths of population and business, and could not be replaced for a less sum than the amount of the capital stock of the company.

From the returns, the output is shown not to have varied materially from 6,000,000 feet since 1886, although the number of consumers has increased from 327 in that year to 449 in 1893. In 1888 the town began to light its streets with electric lights and ceased to use gas for that purpose. The price of gas was reduced by the company in 1892 from \$2.75 to its present price, \$2.50 per thousand feet. The net income of the company last year was almost exactly equivalent to the six per cent dividend paid. If a reduction in the price of gas be made in this case, the result, as affecting the net earnings of the company, cannot be in doubt, for it is not probable that any reasonable reduction will be attended by such an increase of consumption as to bring the net income up, for the present at least, to what it was before the reduction.

If the output of gas in the district is small, it is clear that each thousand feet has to carry heavy burdens in the shape of expenses and fair dividend charge; so that gas will always seem to be relatively dear in that district. When the small district is near a larger one, the inequalities of prices paid by neighbors, separated only by a town boundary, seem unfair to the consumers in the smaller district; but such a case does not really differ from that of an isolated district of the same size, in which the consumers might be quite satisfied with the fairness of the price charged for the gas. Such cases then are always full of difficulty.

The customers of this company cannot expect a substantial decrease of the price of gas per thousand feet, unless

there is at the same time a substantial increase in the amount of gas consumed in the district.

We have here the case of a company whose plant and mains may be considered in their present shape to be fully worth the amount of the capital of the company, \$70,000; its present net income being a little over \$4,000. Such a net income does not seem to justify the present rate of dividends, as, after six per cent is paid upon the capital, there is no balance left to apply to further extensions or improvements; and it does not seem, in view of the above facts, that the Arlington Gas Light Company can reasonably be required, until their present output is increased, to furnish gas at a less price than \$2.50 per thousand feet. For these reasons the Board did not feel justified in recommending a reduction from the present price.

JAMAICA PLAIN PETITION.

This was a petition by F. A. Keazer and others, customers of the Jamaica Plain Gas Light Company, complaining of the low candle power and high price of gas furnished by said company, and praying for an order for improvement in quality, and reduction in price. A public hearing, duly advertised, was given at the office of the Board.

The company had reduced the price of its gas and improved its quality since the introduction of this petition. In view of the fact that the company had agreed to further reduce the price of its gas to \$1.65 net per thousand feet, after July 1, 1894, that no petitioner appeared at the hearing, and that the municipal authorities in writing signified their satisfaction with the proposed price it, was

Voted, That consideration of the petition be indefinitely postponed.

BOSTON APPEAL.

This was an appeal by the Edison Electric Illuminating Company of Boston from an order of the Board of Aldermen of the city of Boston, in favor of O. H. Durrell *et al.*

The order appealed from, passed Feb. 19, 1894, was as follows :—

“ *Ordered*, that permission be hereby granted to Durrell, Fitz and Ainsley to connect their building on the southeast corner of Essex and Kingston Streets, and the building of Wheeler, Blodgett & Co., on the northeast corner of Essex and Kingston Streets, with electric wires through a duct now located under the said Essex Street, for the purpose of supplying Wheeler, Blodgett & Co., with electricity for lighting purposes.”

The copartnership of Durrell, Fitz & Ainsley are tenants for a term of ten years of the building on the southeast corner of Essex and Kingston Streets, in Boston. This property is owned in fee by the Boston Real Estate Trust, an association formed under a “trust agreement” with a capital of five millions of dollars, to own and lease real estate in the city of Boston, and owning more than twenty different estates in that city. On the opposite side of Essex Street is the Lawrence building, belonging to the trustees under the will of Sarah E. Lawrence. In the basement of the building leased by the appellees, the Boston Real Estate Trust constructed a steam plant used for heat, power, and for running the dynamo of the electric light plant.

The appellees operate under their lease this heat, power and electric light plant, and have been selling heat, power and light to the other occupants of the building in which they conduct their large dry goods business. The appellees, having a surplus of heat and power, desired to sell the same to Wheeler, Blodgett & Co., tenants of the building owned by the Lawrence estate, and also, after the fire of 1893, in rebuilding, made arrangements with their landlord to construct the electric light plant so that it should be large enough to supply the Lawrence building. On July 3, 1893, the Lawrence estate petitioned the Board of Aldermen of the city of Boston for permission to lay a tube or pipe across Essex Street from their estate to the estate of the Boston Real Estate Trust, and for permission to place steam pipes in the same for the purpose of supplying heat and power to their building.

This petition was granted on August 15, 1893, and a permit to open the street was issued. When the trench was opened, in addition to the pipe named in the petition a second pipe was laid therein by the appellees, for the purpose of running the electric light wires involved in this appeal. Subsequently, the Aldermen passed the order appealed against, which permitted electric wires to be carried through the second pipe to connect the two buildings.

Attorney-General *v. Walworth Light and Power Company*, 157 *Mass.* 86, *Holmes, J.*, considering the statute under which this appeal is taken, said, "the Legislature may think that a business like that of transmitting electricity through the streets of a city necessarily must be transacted by a regulated monopoly, and that a free competition between as many companies and persons as may be minded to put up wires and to try their luck is impracticable. Without wasting time upon useless generalities about the construction of statutes, it is enough to say that the statute before us had that consideration in view and must be construed accordingly."

As between corporations and individuals, it seems to be a wise policy to entrust the lighting of towns and cities, so far as said lighting involves the enjoyment of a public franchise, to perpetual bodies, subject to State supervision and regulation, and capable of continuous ownership, since the community as a whole is more safely and more economically served by such bodies.

The Legislature has, in the passage of this statute, indicated that the policy of the Commonwealth is to give to the community, in the purchase of its lights, the same advantages, by State regulation and supervision, which is given by competition in the sale of other commodities. The large lighting companies, holding valuable franchises, are compelled to submit to the orders of this Board in regard to the quality and price of their light. The large company is required to satisfy all reasonable demands for extension, and in fact to furnish the whole community with light.

It is clear that, if isolated plants are permitted to exercise public franchises over limited areas in the city, the burden to each consumer of maintaining the general company will be enhanced; for such a removal of its customers, as would certainly happen by the multiplication of businesses like that conducted by the appellees in this case, would of necessity add to the cost of light to the whole community.

These principles have been recognized by the Board in its previous decisions, notably, in the appeal of the Boston Electric Light Company *v.* A. W. Perry, where it was admitted that Mr. Perry might supply a portion more cheaply than the whole of the territory, while the company could light the whole at a less rate than a part.

When the interests of the community demand it, competitive electric light companies can be admitted by vote of the municipality, confirmed after appeal by this Board. If it were shown that a corporation rendered inefficient service or charged unreasonable rates, or defied legal restraint, these circumstances might be conclusive in favor of such an appeal. None of these conditions, however, were claimed to exist in this case. If the appeal were dismissed in this case, there would be no reason for allowing any appeals entered against the exercise of the public franchise of using the streets to light a circumscribed territory, by any owner of an electric light plant.

The multiplication of plants, exercising public franchises, and each lighting a limited area of the public territory, which would necessarily follow such a decision, would, in the first place, lead to great confusion, and, in the second place, would be detrimental to the general consumer, who must always be dependent upon the large general company and for whom the company must maintain a sufficient plant and lines.

For the above reasons it was ordered that the appeal be sustained and the order of the Board of Aldermen be reversed and annulled.

GREAT BARRINGTON APPEAL.

This was an appeal by the Great Barrington Electric Light Company from a vote of the selectmen granting permission to the Berkshire Light, Heat and Power Company to lay and erect wires in the town of Great Barrington for the purpose of selling electric light. Four hearings were held at the Town Hall in Great Barrington, at which the parties were represented by counsel.

The Berkshire Light, Heat and Power Company, the appellee, showed that it was a company duly organized, with a capital of \$10,000, of which one half had been paid in, and stated that, if this appeal were dismissed, it would increase its capital to \$30,000; it claimed that it owned and controlled an effective water power of between 200 and 300 horsepower; that it could furnish by that an all-night service; it further claimed that it would agree to run the public lights of the town all night for the same price as it pays now for having them run until 11.30; that rates to large consumers should be somewhat less than present prices, but for small consumers the same as now. It offered testimony to show that the light furnished by the present company was poor, that the service was not satisfactory, and that the station was out of repair and inefficient. It contended, finally, that the present company was incapable, through its losses and fixed charges, of rendering good service.

The appellant company, the Great Barrington Electric Light Company, offered testimony, on the other hand, to show that its service was both good and moderate in price; that it was equipped to furnish all the field; that it was in negotiation for a water power to add to its present plant; that it was willing to furnish an all-night service if the Board should say it was reasonable. Its counsel claimed that in no particular had the company forfeited the rights that the statute secured for it.

The Great Barrington Electric Light Company was organ-

ized in 1888, with a capital of \$16,000. Up to the year ending June 30, 1893, they had expended in the plant \$38,300, \$15,000 of which was a mortgage laid in 1893. In 1891 they paid a dividend of three per cent on \$16,000, their stock at that time; since then they have paid no dividend. Its contract prices for incandescent lights have been from the beginning \$10 per year, renewals free, and for arc lights twenty-five cents per night, running upon a moon-light schedule till 11.30. But the system by meter has been adopted for all recent customers at the rate of one cent an ampère hour.

A study of this company's financial history shows that its prices are below the average, and, like that of many electric plants in small fields, the business has not been carried on at a profit.

It was shown that the public lights were out more frequently and for longer periods than should occur in a well regulated station, although the testimony seemed to show that there was a desire on the part of the company to give satisfaction.

Numerous consumers testified that they considered the light fairly good, but that they were made to pay too much for it. Their only criticism, in most cases, was of the price.

Most of these consumers had begun under a contract of \$10 a year for incandescent lamps, and having been put upon a meter basis had found their bills to be increased.

It was agreed by all parties that the field was not large enough for two electric companies, and that the admission of the Berkshire Light, Heat and Power Company meant the extermination of one or the other. Such a struggle might yield low prices while it was going on, but assuming the destruction of either company, the prices would have to go back to a scale as high, or even higher, than the present company's charges, if the surviving company were to earn a reasonable dividend. For, in that case, the fixed charges for equipment and working capital cannot be any less than

the minimum estimate offered by the appellee, to which would be added the cost of overcoming the rival company : so that no permanent advantage in the way of low prices would result to the consumers.

Unless conditions in Great Barrington should greatly change, the new company could hardly be expected to give an all-night service, at present rates, and earn a reasonable return upon its necessary capital, even if it were to make the economy which was claimed to be possible in the initial cost of producing light by the substitution of water power for steam. As the present company is not earning any dividend with its shorter hours of service, it seems clear that, if a dividend charge were added to the cost of the new company's light, the estimated economy to be gained by this substitution would be almost, if not entirely, offset.

If it had been shown that the present company's price had been exorbitant, its light very poor, its service discourteous and insufficient, and the new company's prices very much lower, that might have been conclusive in dismissing the appeal. The testimony did not establish such facts. The power possessed by this Board can be justified only by its securing for the public the greatest possible advantages in the cheapness and quality of light. But, in view of the premises, and of the low prices at which the people of Great Barrington are now and have been getting their electric light, it does not feel warranted in subjecting the property of the present company to the hazard of a destructive competition. If the people wish an all-night service, and are willing to pay for it, they have the means in their hands to get it. If the interests of the community demand a longer service than is now given, it will also be the interest of the company to grant it. A broader field of service is necessary for the company's prosperity ; to gain this, it must be liberal and progressive, responding quickly to public demands, even endeavoring to keep ahead of them.

If any twenty consumers believe that the prices are too high, or the service inefficient, they can have recourse to this

Board; if any person asks for electricity, and it is refused, he can compel the company to furnish it if the Board deems his request a reasonable one.

The Board was unable to find sufficient ground for sustaining the permit, and therefore ordered that the appeal be sustained and the decision of the selectmen be reversed and annulled.

CAMBRIDGE PETITION.

This was an application by the Mayor of the city of Cambridge, pursuant to an order of the City Council for a reduction in price by the Cambridge Gas Light Company.

This company was chartered in 1852. In 1854 it had a capital of \$62,500. This was gradually increased until it reached in 1860 the amount of \$200,000. The contractors for building the works and laying the mains received a part of their pay in shares at par; the rest of the capital was paid in with cash. In 1863 a small amount of stock was sold at auction, the premium of ten per cent going to the company. The company's business grew rapidly, and new stock was sold for cash at par, from time to time, until, in 1874, the present capital, \$700,000, was reached. This \$500,000 was put into new real estate, plant and main. No earnings were capitalized during this growth.

With the growth of the capital, the construction account increased, standing in 1893 at \$755,642. In 1888 \$200,000 was charged off to profit and loss, and taken from construction in consideration of the loss occasioned by the abandonment of the old works and of the depreciation of the plant. In 1854 the company began the payment of dividends at the rate of eight per cent. It has paid dividends every year since then, and has, since 1873, maintained the uniform rate of ten per cent.

The company began, in 1859, the policy of reducing from time to time its then price of \$3.50 a thousand feet; but during the war it increased the price to \$4.00. The following reductions have been made since that date: In 1870,

to \$3.50; in 1872, to \$3.25; in 1879, to \$2.75; in 1881, to \$2.50; in 1882, to \$2.25; in 1884, to \$2.00; in 1885, to \$1.75; in 1890, to \$1.50; in 1893, five days prior to the passage of the order in the City Council upon which this petition is issued, to \$1.35. The above prices are net. It sells gas to the city of Cambridge and to Harvard College for \$1.30. The company has an apparent surplus of \$304,551.71, of which, after payment of the last dividend, \$62,000 was invested in notes or in the bank. The rest of this surplus is divided between plant, supplies on hand, and outstanding accounts.

The company makes coal gas, and its works are in good condition. It was stated by the superintendent of the company, that expenditures would be required before long for additional coal sheds, a new purifying plant, a new gas holder, and replacing old mains with new, and laying new ones. There is no doubt but that a gas company in such a community as Cambridge will always find it necessary to spend money for new construction, besides providing for ordinary depreciation on its old plant and mains. It is to such new construction that the larger part of the surplus accumulated in the past by this company has gone; and the future may reasonably be expected to show the same necessity for enlarged plant and mains that the past has.

The company seems to have been managed, since its foundation, with ability and economy, and the constant reductions in the price of gas indicate that the directors have appreciated their obligations to the public. For the last three months of the year ending January 1, 1894, the rate of \$1.35 per thousand feet prevailed, and for this year there was a surplus, after the payment of the dividends, of \$14,483.21.

The company's annual rate of increase in output has been for some years about 6,000,000 feet. During the three months ending April 1, 1894, the output was increased at the same rate. The reduction in price to \$1.35, in ordinary times, might reasonably have been expected to increase the

output above this. That it did not, during these months, is doubtless due to the present depression in trade, as an examination of other companies in this vicinity showed in the face of a substantial reduction in price an actual decrease in output.

The experience of the current year goes to show that there will not be an increase in sales sufficient to compensate for the last reduction in price, and that the net earnings of the company will be so much less than last year as to nearly, if not quite, wipe out the surplus then shown.

When an investigation of a company's affairs has shown that quite a large amount of stock has been issued to its stockholders without being paid for in cash, it has seemed to be just that in such a case the dividend rate should be reduced. In a recent decision, when this fact was discovered, the Board said: "If the conservative policy of putting earnings into plant, without an increase of the capital stock, had been adopted, the company would have had to-day a real surplus, which would have been at once a strength to it and a benefit to its consumers."

In the case of the Cambridge company there has been no "stock watering," nor capitalizing of its earnings; the company has been well managed, and the stockholders have a property for which they have, within five years, refused twice the par value of the stock.

It seems fair that there should be a different consideration of the case of the Cambridge company than was had in the case of the company referred to in the decision quoted above, for this Board should recognize that a policy of thrift must be encouraged. The community gains, by such a course, in a constantly lowering scale of prices, and the stockholders should, under the circumstances, expect a substantial return from their investment. Accumulated earnings should not themselves earn large dividends, but they may justly be used to maintain a liberal return upon the original capital, and at the same time to give the public the benefit of lowering prices.

It does not seem that the price of \$1.35 will, under the existing condition of trade, more than provide for necessary extensions and a proper return on the capital invested, and the Board considers it unwise to recommend a reduction from this price until the effects of the recent reduction be more definitely ascertained than is now possible.

HAVERHILL PETITION.

This was an application by John A. Gale and others, customers of the Haverhill Gas Light Company, for a reduction in the price of gas supplied by that company.

The Haverhill Gas Light Company was organized in 1853, with a capital stock of \$45,000, nine hundred shares, par value \$50 a share. This capital was, in 1858, increased to \$50,000, and in 1871 to \$75,000. It was all paid up in cash. Haverhill has grown very rapidly; the population in 1860 was 9,995; in 1870, 13,092; in 1880, 18,472.

The Gas Light Company has, since 1871, supplied this increasing population without any increase of capital stock, using its earnings to provide the necessary plant and mains, paying out between January 1, 1887, and January 1, 1894, —

For laying pipes and mains	\$73,796 56
“ constructing new holder	52,026 18
“ constructing water-gas plant	29,756 78
“ land	7,500 00
	<hr/>
	\$163,079 52

or an average of over \$23,000 a year.

It is by such expenditure upon plant, without an increase of capital, that the consumers of to-day are enabled to purchase gas at the present rate, \$1.40 per thousand feet.

The consumer for the time being of any well managed quasi-public corporation gets advantages from the payments made to the company by the consumers of the past. The consumers of the future should therefore be regarded by a board of control, and enough should be paid by the present consumers to provide for the natural growth of the com-

munity. Everything which the company under discussion has taken in the past from its customers, except the cost of manufacture, including regular dividends upon its capital, is to-day existent, and used for the benefit of its consumers. The stockholders, from all this increase, receive only a practical guaranty of a ten per cent dividend. It was admitted at the hearings, that the amount paid out in dividends was moderate, and should not be lessened. The beneficial operation of this accumulation of earnings to the consumer is shown by the fact that in 1855 gas in Haverhill was sold for \$4 per thousand feet, and that to-day, by gradual reductions, it is sold at \$1.40.

Before November, 1891, the company manufactured coal gas; it then made a mixed gas until May, 1893; since then it has manufactured water gas.

In the year ending June 30, 1882, 15,766,100 cubic feet of gas were sold for \$2.30 a thousand, and in the year ending June 30, 1893, 59,731,100 cubic feet at \$1.40. These reductions from 1882 to 1889, took place at intervals of two years, or less. There has been no reduction since the last date. One large consumer has, since 1887, paid \$1.25 per thousand feet, and the city, for the last fiscal year, paid \$5,275.77 for 4,120,100 cubic feet of gas. On January 1, 1888, there were 1647 meters, and January 1, 1894, 2981 meters.

It is apparent, from the above statements, that the community has been well served by this company, and its honorable record calls for great commendation. The only question before this Board is whether the company is in a position to give its present consumers a further reduction in price. On September seventh its capital was \$75,000; it owed \$41,669.04, and it had an apparent surplus of \$131,929.77; its assets were \$248,598.81; of all these assets only about \$22,000 were quick. Its net income above dividend and expenses has, since the last reduction, steadily increased, and the last fiscal year showed that its consumers were that year paying for gas an amount which exceeded, by a considerable sum, the average expenditures upon construction

noted above. In other words, the time seemed to have arrived when the company, pursuing the same policy that it has in the past, could make a reduction in the price of its gas.

Therefore the Board recommended that on and after July 1, 1894, the net price charged by the Haverhill Gas Light Company for gas should not exceed \$1.30 per thousand feet.

MALDEN PETITION.

This was an application by customers of the Malden Electric Company, in Melrose, asking for an improvement in quality and a reduction in price of electric light.

Begin
This is the first petition presented to the Board respecting the price and quality of electric light, and in view of the comparatively novel character of the business, the meagreness of reliable and pertinent data, the generally unsettled condition of prices among the various companies and the lack of recognized standards of efficiency of service, it presents many and peculiar difficulties.

As is usual in such cases, but little evidence was presented by the petitioners to show at what price the company might fairly be required to supply. It was understood, however, that an exhaustive examination of the physical and financial condition of the company, as well as its history, would be made by the Board, and that such prices would be established as this study of its affairs should reveal to be equitable. Every facility for this purpose was furnished by the officers of the company who promptly placed at the disposal of the Board all its accounts and records.

The Malden Electric Light Company was organized in 1886 and incorporated under the laws of the State of Maine with a capital of \$30,000. It built and operated a small plant, located in Malden, for the supply of electric light in Malden and Medford. On February 15, 1888, a partnership was formed, known as the Malden Construction Company, for the purpose of developing the business of furnishing electric light and power in the city of Malden and surrounding

towns, and of constructing and equipping the necessary plant for carrying on such business. In January, prior to the organization of this Construction Company, its members had succeeded to the ownership and business of the Electric Light Company, which then became a part of the partnership property. The same people, on February 21, 1888, organized the Malden Electric Company, which was chartered under the laws of this Commonwealth on March 12, 1888. The corporation against which this petition is directed, the Malden Electric Light Company and the Malden Construction Company, were practically one and the same thing and under the same management until December, 1888, when the Malden Construction Company, into which the Malden Electric Light Company had been merged, sold out to the present company, the directors of the Malden Construction Company and Electric Light Company becoming its directors. In the assets turned over by the Malden Construction Company were licenses, franchises, etc., amounting to \$50,000, and for these about one fifth of the total amount of stock and bonds of the present company was issued.

The company has supplied lights, both arc and incandescent, public and commercial, in the cities of Malden, Medford, and Everett, and in the town of Melrose. No complaint was made respecting the quality or price of the street lamps, but it was expressly stated that these lights were supplied under contracts with the respective towns, which it was not desired that the Board should disturb. It was shown at the hearing, and conceded by the company, that the commercial incandescent lights to which the complaint was particularly directed were in many places of inferior quality, through the failure of the company to deliver at those points the normal amount of energy required by the lamps. The company claimed, however, that its attention had been called to this condition for the first time by the complaint of the petitioners, and that the remedy could and would be speedily applied. Apparatus designed and believed to be capable of securing to these lamps their normal

candle power has since been adopted, and the Board understands from the petitioners that the difficulty no longer exists. No order, therefore, seems to be necessary respecting this portion of the petition.

The commercial incandescent lights are supplied in part upon the contract system and in part by meter, and the petitioners urged a reduction in prices for both these classes. With respect to prices upon the contract system, the Board does not see its way clear to interfere. The company operates its station from dark to daylight. While some of the circuits are so constructed that lights upon them can be extinguished at the will of the company, in accordance with its contracts, yet such an arrangement is commercially practicable with but a small portion of them, and a large number at the same nominal rate are used at the option of the consumer during the entire night. No fixed or necessary relation seems to exist between the rate and the service rendered, without assuming the correctness of a theory in regard to the time of burning, which experience has shown to be unsound. This method of supplying light is so inequitable, as between the company and its consumers, or between the consumers themselves, is so largely dependent upon the care and watchfulness of the consumer, and so liable to abuse, that it can be at best only a temporary arrangement. Where business is transacted in this manner no standard price can be of value. It is fully understood that consumers upon the contract system may at their own option purchase their lights by meter. The Board has endeavored to establish the lowest practicable meter rate, and no contract rates which the Board could approve would be more beneficial to the consumers. If lights upon the contract system are supplied at a less rate than that fixed by meter, such rate will be inequitable toward other consumers and against the general interest. If higher than the meter rate, the consumer will have his remedy in the adoption of the meter system.

Since the purchase of its plant in December, 1888, the business of the company seems to have been economically

managed. Its stock has been issued only for actual cash, which has been invested in the extension of its plant. It is considered suitably equipped for rendering satisfactory service throughout the territory which it occupies. In considering the question of price, the Board has been much embarrassed by the widely varying rates charged by the company for its different kinds of service. An electric lighting company supplies primarily electrical energy or power. This energy, under certain conditions, reappears as light, but the real thing which is sold and measured is power. The same quantity of energy is equally costly, whether expended in an arc lamp upon the street or an incandescent lamp in a dwelling. If this principle has been recognized at all by the management of this company, it has not been adhered to in the contracts heretofore made. The price charged for commercial incandescent lights by meter is not far from three times as great as that charged for the same amount of energy supplied to the towns for street lighting purposes. This condition is, however, by no means peculiar to the company under consideration. A somewhat similar one doubtless prevails throughout the State, the rates for public lights in this case being but little, if any, higher than those which exist generally. In this case, these rates afford the company no fair margin for profit. While this condition is not in accord with a sound business policy and cannot much longer continue, it nevertheless may be for the present a necessary condition of the business and one which the Board is compelled to recognize, though without approval. But the public contracts are already made. The petitioners ask no disturbance of them, and as they are the voluntary acts of the parties interested, such disturbance, if within the power of the Board, would probably be neither desirable nor expedient.

The company has paid large dividends from the beginning and it has charged off nothing for depreciation. To a fair cost for generating and distributing the electrical energy, including cost of management, taxes and incidentals, must

be added the important item of depreciation of plant. This, in the electric lighting business, has been necessarily large, due to the advance of the art itself and not to carelessness or mistakes on the part of the management. The policy of paying out in dividends the money which should have been used to meet depreciation should at once be abandoned by the company, and the inequalities of prices to customers should be corrected.

Although the petition was from customers in Melrose, and their contention was principally respecting the lights in that town, it seemed necessary that the price fixed should be applicable through the whole territory within the company's jurisdiction.

The Board recommended that from and after the first day of July the net rate charged by the Malden Electric Company for electric lighting should not exceed twenty cents per thousand watt hours, if paid on or before the ~~twenty-fifth~~ day of the month in which the bill is presented. This rate is approximately equivalent to one cent per lamp hour.

Soon after this decision was announced, the company filed its petition under Chapter 350 of the Acts of 1888, the provisions in that Act having been extended to electric light companies by Chapter 327 of the Acts of 1894, for a revision by the Board of its action, particularly as to the twenty-five days allowed for payment of bills at the net rate.

A public hearing was given upon this petition in Melrose, at which no opposition appeared. Some of those who at the former hearing had earnestly sought the reduction in price favored the company's request.

It appeared that some hardship might come to the company, to combine the large reduction made in the price with the late date of collection, and the Board therefore modified its recommendation by changing the date from the twenty-fifth to the fifteenth day of the month. The recommendation as thus modified was adopted by the company.

WORCESTER PETITION.

This was an application by the Mayor of the city of Worcester, pursuant to a vote of the City Council, against the Worcester Gas Light Company, for a reduction in price and an improvement in the quality of its gas. A public hearing was given in Worcester, at which the city government and the company were represented by counsel.

In 1887 action was taken upon a similar petition against this company, signed by a large number of private consumers. In deciding that application the Board not only recommended a reduction in price, but, reviewing at some length the company's history and physical condition, expressed the opinion that the interests of the consumers and stockholders demanded the adoption of a more liberal policy and the expenditure of a large sum of money in the alteration of the company's plant.

Not only was the recommendation about price immediately adopted, but a new policy was inaugurated and has been continued, fully in line with the spirit of that report. A comprehensive plan of reconstruction and improvement was begun and has been steadily pursued, with the result that the cost of manufacturing has been appreciably reduced, at the same time that the quality of the light and of general service has been very much advanced. This work has called for extraordinary outlay, more than \$350,000 having been already expended. Most of this has been paid out of income, partly through a reduction in the rate of dividend, and the remainder from loans, which now somewhat exceed \$100,000.

Following upon this change of policy, and largely aiding to make it possible, was an extraordinary increase in the sales of gas, which have gone from about eighty millions in 1887 to nearly one hundred and fifty millions in 1893.

These facts, as well as those that follow, had an important bearing in considering whether the time had arrived when the company might fairly be required to again reduce its price.

Besides providing for the extinction of the present indebtedness within a reasonable time, further expenditure will be necessary upon both the generating and distributing portions of the plant. Additional apparatus must be installed at the works, and many of the mains must be increased in size and others extended into new territory.

Provision for all this must always be made either out of income or from new capital. In this case the Board is satisfied that it will serve the public interest best to avoid an issue of new stock. As has been stated by the Board in a former case, "extraordinary demands for extensions may perhaps be met by the issue of new capital, but ordinary demands, which a progressive management desires and is bound to meet, may fairly be provided for out of income, when the price of gas is not made so high as to be burdensome. This is the course which has been pursued for a long term of years by the best managed companies in this State — by those in which the prices to-day are the lowest — and has probably contributed more than any other single factor to make those low prices a possibility."

If all proper demands can be met and the price of gas at the same time reduced, substantial advantage will accrue to the company as well as to the public. After an examination of the plant with special reference to its capacity and efficiency, and a study of the company's recent expenditures and income, it has seemed clear that the demand for extraordinary outlay in the next few years will be much less than in those just past, and there is every reason to believe that the output will equal or exceed that of to-day.

It must not be overlooked in this connection that but a few weeks before this petition was brought the company had of its own accord reduced its price. These facts seemed to justify the demand for a reduction in price, and at the same time made it imperative that the reduction should not be large.

Although the application contained a request for an improvement in quality, it was stated at the hearing that the

representatives of the city had no complaint to make in this direction, and that, so far as they were aware, the quality was satisfactory. No other persons appeared at the hearing to complain of the company in this respect, and no complaint has reached the Board. It is understood that the works will soon be equipped with all modern appliances, ample in size and suitable in every way for manufacturing the best gas known to the art. For these reasons the Board considered it unnecessary to act upon that part of the petition.

The Board recommended that the net price charged for gas supplied by the Worcester Gas Light Company, from and after the first day of November, should not exceed one dollar and twenty-five cents per thousand feet.

This recommendation was promptly adopted by the company.

WAKEFIELD PETITION.

This was an application by the Municipal Light Board of the town of Wakefield, for the consent of this Board to the following prices for gas and electricity, which it was admitted by the petitioner were less than the cost computed in accordance with the provisions of Section 10, Chapter 370 of the Acts of 1891.

“For incandescent lights by meter, one cent per 16 candle-power lamp hour, renewals of lamps to be supplied at cost. Incandescent lights by contract, or, where there is no meter, as follows :

For one 16 candle-power lamp	.	.	.	\$1 00 per month
“ 20 candle-power lamp	.	.	.	1 25 per month
“ 25 candle-power lamp	.	.	.	1 50 per month
“ 32 candle-power lamp	.	.	.	2 00 per month

and if the town shall run an all-night circuit the contract lamps must be turned out before twelve o'clock, or extra charge will be made.

Where the bill for light for a single month, as registered by meter, is less than \$1, a minimum charge of \$1 shall be made for that month.

For electricity for power, prices are as follows :

1/8 H. P.	.	.	per month	\$2 50;	per year	\$ 25 00
1 "	.	.	"	12 00;	"	120 00
3 "	.	.	"	25 00;	"	250 00
5 "	.	.	"	30 00;	"	350 00
7 "	.	.	"	40 00;	"	450 00
10 "	.	.	"	50 00;	"	550 00
15 "	.	.	"	70 00;	"	800 00
20 "	.	.	"	80 00;	"	900 00
25 "	.	.	"	95 00;	"	1100 00

For prices of gas, \$2 per thousand feet for lighting purposes, with a discount of ten per cent if paid before the fifteenth day of the month in which the bill is rendered, and \$1.60 net per thousand, if used for fuel through a separate meter."

At the public hearing given upon this application at the town hall in Wakefield, there was no opposition to the application. It appeared also that this schedule had been formally acted upon and approved at a regularly called meeting of the town, after a full explanation of the reasons therefor. In view of these facts, the Board gave its consent to the prices named.

APPROVAL OF STOCK AND BOND ISSUES.

The work of the Board for the past year has been greatly increased by the duties imposed by Chapters 450 and 472 of the Acts of 1894, which prohibit all issues of stock or bonds by gas or electric lighting companies unless the same are approved by the Board. Chapter 450 went into effect on July 5, and Chapter 472 on July 14. Under these acts fifteen applications have been made for the approval of securities, amounting to \$2,554,300.

Pursuant to the requirement for a public hearing which seemed to be contained in the act, the following rule was adopted by the Board and sent to all the companies under its supervision :

VOTED, That all applications under Chapter 450 of the Acts of 1894 for approval by the Board of an issue of stock or bonds shall be by petition, addressed to the Board in the name of the company by a majority of the directors or by such officer as the directors may authorize. Such petition shall contain a statement of the date or dates when the proposed issue was authorized, the amount of money which the company desires to raise thereby, and, as particularly as may be done, the disposition to be made of the proceeds of the new stock or bonds. The petition must be accompanied by a certificate, duly attested by the clerk of the corporation, containing an abstract of so much of the records of the stockholders and directors as relates to said issue.

Upon such petition a public hearing will be ordered and notice of the same given by publication in one or more newspapers, as the Board shall designate; the expense of such notice to be borne by the petitioner.

Notices of the hearings have been inserted in papers in the city or town where the petitioner was engaged in business, but the lack of public interest in these applications has been particularly marked, and instances are rare in which the hearings have received attention either from minority stockholders or local authorities.

Public attention was directed so strongly to companies in active operation at the time of the passage of these bills, that promoters of some of the new companies at first assumed that such concerns were not included in their provisions. This position was abandoned, however, as to Chapter 450, after a careful reading of the act, and several applications have been made by corporations not at the time engaged in business. It was also claimed that the law did not apply to cases where the votes to issue had been passed before the law went into effect; especially, if a part of the stock had been sold and issued, that it did not apply to the unsold portion of the amount voted. The language of the statute, however, is that "companies shall hereafter *issue* only such amounts" as the Board may approve, and these words are obviously intended to vest in the Board jurisdiction over all securities not

actually issued, whatever other action may have been taken about them.

The most numerous and perhaps the most important cases are those of corporations already in operation, and it is in relation to these that the most serious differences have arisen between the Board and the representatives of the companies relative to the extent of the power which the act confers and the policy proper to be pursued under it. It was conceded to be the duty of the Board to determine whether the amount asked for was fair and reasonable for the objects stated in the petition, but it was claimed and strongly urged that the Board had no right under such application to investigate the company's history or condition or to consider the relation of its assets to the securities already outstanding.

If this contention be correct, it must follow that, although the amount of stock or bonds already issued might be, through excessive watering, double the amount reasonably requisite for the purposes of the corporation, and the company's income ample to pay a fair dividend and to provide within a reasonable time for the objects for which it was desired to issue new stock, yet that no one of these facts, nor all of them together, could be given any weight in determining whether the new issue of stock, or any portion of it, was fairly needed. In the opinion of the Board such a construction is not consistent either with the letter or the spirit of the act. In the language of the statute, the Board is to determine "upon investigation" the amount "reasonably necessary for the purposes for which such issue has been authorized." The purposes are declared to be those for which the company is authorized to issue stock. Authorization to issue stock proceeds from the Legislature, which declares the purposes of the corporation through its charter. The word "authorization" is frequently used to describe the vote of the stockholders under which the issue is made, but this is believed to be an accommodative rather than a strict application of the term. However that may be, no restriction is placed upon the character

or extent of the investigation, and ample powers in this direction had previously been conferred upon the Board.

Some light is thrown upon the question as to the correct construction by the report of the Recess Committee of 1893, which, in proposing this bill, stated its object to be to confine the amount issued to that "reasonably necessary for the purposes authorized by the Legislature." This language seems to imply that the intention of the statute is not to restrict the investigation of the Board or to bind its action by the vote of the stockholders, but only by what is fair and reasonable under all the conditions as they exist. If this construction be not the necessary nor the only plausible one, it seems to the Board the only one consistent with a sound public policy and in harmony with the objects expressly declared by the committee which reported the act, which the Legislature adopted without any essential modification whatever; and the Board feels it to be its duty to pursue this policy of interpretation until the Legislature shall see fit to more explicitly indicate a different intent. It is not unfair to assume that the Legislature expected that the Board, in administering this law, would be governed by a policy in harmony with those conservative views concerning the relation of capital to plant so frequently indicated in its published reports.

These acts vest in the Board extraordinary powers, whose very possession impels to caution and conservatism in their exercise. So far as may properly be done, it is the duty of the Board to encourage and assist investments made for the preformance of a needed public service, rather than to embarrass or injure them. The interests of the public and the stockholders alike are best conserved by a policy which will give permanency and security to the capital thus employed, and thereby make such a property an investment rather than a speculative one.

The act, and the purposes which underlie it, imply no hostility to corporate properties, and it is the duty of the Board, in administering it, to conserve, so far as it may, the interests of both the stockholder and the public. To

Ordered, That the Board hereby approves of the issue by the Waltham Gas Light Company of bonds to an amount not exceeding \$20,000, payable in not exceeding ten years from the first day of September, 1894, and bearing interest at a rate not exceeding five per cent per annum; the said bonds and the proceeds thereof to be used for the purpose of refunding an equal amount of bonds, dated September 1, 1884, and payable on September 1, 1894, and for no other purpose.

PETITION OF THE WESTFIELD GAS LIGHT COMPANY.

This was an application by the Westfield Gas Light Company for approval of an issue of new capital stock to the amount of \$21,000.

This was the second application of this company for permission to issue these shares of stock. Notice of the hearing upon this petition was duly advertised, but no persons appeared in opposition.

The former application was filed on July 26, 1894, was heard on August 21, and a vote approving of the issue was passed by the Board on September 11. The vote of the corporation, pursuant to which the issue approved by the Board on September 11 was to be made, was passed by the stockholders January 28, 1891. When the directors essayed to offer to the stockholders these new shares, in accordance with the requirements of Chapter 472 of the Acts of 1894, it appeared to them that there were serious questions as to what persons were entitled to take the shares. They determined, accordingly, to make no issue of stock under the vote of 1891, and at a meeting duly called and held on the twenty-sixth day of October, 1894, the stockholders rescinded the vote to increase the stock passed January 28, 1891, and voted again to issue 210 shares and directed that the proceeds of the same be applied to the payment of the debts of the company. The second application to this Board was pursuant to this vote.

The Board found upon investigation that no shares were issued under the former vote of the corporation prior to the time when it was rescinded, and that the same facts existed which were described in the reasons for the former decision, as follows : —

“ The company has now outstanding stock to the amount of \$54,000, and a floating indebtedness of about \$46,000, principally upon its notes. This indebtedness is the result of the acquisition by the company of an electric light plant, and of the expenditure of about \$31,000 in the improvement and extension of its gas plant since November, 1891. The Board is satisfied that for this expenditure the company has received a full and fair equivalent; that if this stock is issued, as prayed for, the fair structural value of the company's plant will exceed the entire amount of stock and floating debt outstanding; that the fair structural value of the electric plant, all of which has been acquired since the present stock was issued, is of itself greater than the proposed issue of stock.

“ The application is not for leave to issue capital to the entire amount of the debt, but for a portion only, and it is understood to be the policy of the company to provide out of its revenue for the gradual payment of the balance.”

It seemed to the Board, therefore, that with a due regard to both stockholders and consumers under all the conditions, the issue of the 210 shares, as prayed for, was reasonably requisite for the purpose of the corporation, and that the Board was warranted in approving the same. The following was therefore adopted : —

On the application of the Westfield Gas Light Company for permission to issue 210 shares of new capital stock of the par value of \$100 each, for the purposes set forth in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that the amount of stock, as prayed for, is reasonably requisite for the purpose for which such issue of stock has been authorized, and it further appearing that all votes passed by the stockholders and directors of said corporation relative to the issue of stock, which was approved by this Board on the eleventh day of September,

1894, had been rescinded, and that no shares of stock had been issued pursuant to such votes, it is

Ordered, That the Board hereby approves of the issue by the Westfield Gas Light Company of 210 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be used for the purpose of paying a part of the present floating debt of said corporation, and for no other purpose. That this approval is not for the issue of shares in addition to the two hundred and ten shares heretofore approved, but is in lieu thereof.

And the said company having also prayed the Board to determine the price or rate at which said shares shall be offered proportionately to the stockholders of said corporation, pursuant to Chapter 472 of the Acts of 1894, it is

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$130 per share.

And if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Springfield, and that notice of the time and place of said sale shall be published in the *Boston Daily Advertiser*, the *Springfield Daily Republican* and the *Springfield Daily Union*.

PETITION OF THE MILFORD ELECTRIC LIGHT AND POWER COMPANY.

This was an application by the Milford Electric Light and Power Company, under Chapter 450, Acts of 1894, for approval of an issue of bonds to the amount of \$35,000.

It appeared from the records of the company that it was incorporated in 1886 with a capital of \$30,000, which was subsequently increased to \$60,000 by special act of the Legislature. Of this amount of stock 400 shares were issued,

and the proceeds, \$40,000, invested in plant. Besides this amount, the company, for the extension and development of the plant, had expended practically all its profits, and in addition \$24,500, covered by promissory notes endorsed by the directors. For the purpose of funding these notes, the Board believed it was warranted in approving the issue of bonds to the amount and description set forth above.

The following was therefore adopted : —

On the petition of the Milford Electric Light and Power Company, by its treasurer thereunto duly authorized, for approval of an issue of bonds, as voted by the stockholders of said corporation on the seventeenth day of February, A. D. 1894, to run for a term of twenty years from the first day of March, 1894, for the purpose of funding the outstanding liabilities of said corporation, after public notice and hearing, it appearing that said company has complied with the law relating to such application, and that the amount hereinafter named is reasonably requisite for the purpose for which such issue of bonds is authorized,

Ordered, That the Board hereby approves of the issue by the Milford Electric Light and Power Company, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of mortgage bonds to an amount not exceeding \$24,500, payable in not exceeding twenty years from the first day of March, 1894, and bearing interest at a rate not exceeding six per cent per annum ; said bonds and the proceeds thereof to be used for the purpose of funding and cancelling outstanding promissory notes of said corporation, and for no other purpose.

PETITION OF THE BOSTON ELECTRIC LIGHT COMPANY.

This was an application by the Boston Electric Light Company for approval by the Board of an issue of bonds to the amount of \$900,000. This amount was intended as a part of an issue of \$1,250,000, all of which has been voted by the corporation. The objects stated in the petition of the

company, to which the proceeds of the bonds were to be devoted were, first, the amount of \$360,000 for the purpose of constructing underground conduits and placing wires therein; second, the amount of \$300,000 for the refunding of existing mortgage bonds; third, the amount of \$240,000 for the payment of floating indebtedness.

The placing of a large part of the wires of the company under ground is required by the provisions of Chapter 454, Acts of 1894. An area had been designated under the statute by the Commissioner of Wires, within all of which the overhead wires were to be removed before the first of January, 1895. This district is at a distance from the company's stations, and it desired to place its lines between them and the district named under ground at the same time. Much of this work was already completed. The amount asked for this object was intended to cover the cost of the work then in progress and that which it may be necessary to do in the spring of 1895. From an examination of the plans and estimates for the work, the Board was satisfied that the company was asking for a reasonable amount for the work proposed. It will probably be about one half the total amount required under the law.

The face value of the bonds now outstanding is \$300,000. They mature in 1908 and carry interest at six per cent per annum. An issue of the same amount is asked for to refund these, the interest on the new bonds is to be at five per cent and the cost of refunding is to be paid out of the company's income. The proceeds of these bonds was originally invested in the company's plant, and the refunding of them may properly be approved by the Board.

As to the third object named above, the duty of the Board seemed to be equally clear. After an investigation of the company's accounts and condition, the Board was not satisfied that the present plant, estimated at its fair structural value, would equal the existing capital stock and bonds. At an early stage in the hearing, the weight to be given to this consideration was indicated, and every opportunity offered to

the company to show that the growth of its property had kept pace with the increase of its capital. For reasons presumably satisfactory to itself it did not establish this fact. Floating debt, representing the cost of new plant needed to take the place of that which had been worn out and useless, is essentially a part of the expense of carrying on the business and should be provided for, if possible, out of earnings. The profits of the company have been, and are likely to continue, ample to pay a fair dividend and to extinguish this debt. Under such conditions the Board does not believe that the interests of the company require that the debt be funded by the issue of bonds as requested. Capital stock has no claims upon the earnings precedent to those of creditors, and not to be governed by this fact in the application of earnings is to endanger the well-being of the stock itself. If, for the early removal of this indebtedness, it shall be deemed advisable to temporarily reduce the present dividends, such a course will be likely to add to the ultimate value of the stock.

For the foregoing reasons, the following was adopted by the Board : —

On the petition of the Boston Electric Light Company, by its president and treasurer thereunto duly authorized, for the approval of an issue of bonds to the amount of \$900,000, pursuant to the vote of the stockholders of said corporation on the fourteenth day of August, 1894, to run for a term of thirty years from the date thereof, for the purpose of funding its floating debt, of refunding its outstanding mortgage bonds, and to pay the expenses of placing its wires underground, after public notice and hearing, it appearing that said company has complied with the law relating to such application, and that such amount as is hereinafter approved is reasonably requisite for the purposes for which such issue of bonds is authorized,

Ordered, That the Board hereby approves of the issue by the Boston Electric Light Company, at not less than par and accrued interest, in conformity with all the require-

ments of law relating thereto, of mortgage bonds to an amount not exceeding \$660,000, payable in not exceeding thirty years from the date thereof, and bearing interest at a rate not exceeding five per cent per annum, said bonds and the proceeds thereof to be applied to the following purposes and to no other, to wit, bonds to the amount of \$300,000, or the proceeds thereof are to be applied to the refunding and cancelling of an equal amount, bond for bond, of the first mortgage bonds of said company now outstanding, and the proceeds of the remaining bonds to the amount of \$360,000, or so much of said amount as may be necessary, are to be applied to the payment of liabilities now or hereafter incurred for the construction of underground conduits, and placing therein the wires of said company.

Ordered, further, That the Board declines to approve an issue of bonds for funding the floating debt referred to in said petition.

PETITION OF THE GRAFTON ELECTRIC COMPANY.

This was an application for approval by the Board of an issue by the Grafton Electric Company of capital stock to the amount of ten thousand dollars (\$10,000).

It appears that this corporation did not then own or operate an electric light plant, but that it had been duly organized and received its charter on the eighth day of October, 1894. The purpose of the corporation is declared to be the generating, distributing and selling of electricity for lighting, heating and power.

It has acquired a lease for the term of ten years, with the privilege of renewal for a similar term, of land and water power in the town of Grafton, and has declared its intention of supplying that town and its inhabitants with electric light. It further appeared that it had received authority from the selectmen for the location of its poles and wires.

Attached to the petition was a schedule describing the plant which it was proposed to establish, and showing how

the proceeds of the stock were to be applied. All the stock asked for has been subscribed and is to be paid for in cash.

The following was therefore adopted by the Board : —

On the application of the Grafton Electric Company for the approval of an issue of one hundred shares of new capital stock of the par value of one hundred dollars (\$100) each, for the purposes set forth in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications and that the amount of stock, as prayed for, is reasonably requisite for the purpose for which such issue of stock has been authorized, it is

Ordered, That the Board hereby approves of the issue by the Grafton Electric Company of one hundred shares of new capital stock of the par value of \$100 each, in conformity with all the requirements of law relating thereto, the proceeds thereof to be used for the establishment of an electric lighting and power plant in the town of Grafton, substantially as set forth in the schedule attached to said application, and for no other purpose.

PETITION OF THE ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

This was an application for approval by the Board of the issue by the Attleborough Steam and Electric Company of new capital stock to the amount of \$65,000.

This company received its charter under the general law, on October 26, A. D. 1894. It is incorporated for the purpose of supplying electric light and power in the towns of Attleborough, North Attleborough and Wrentham, and the transaction of certain other business which may be incidental thereto. It does not yet operate an electric plant, and has issued no certificates of stock.

It appeared from the petition that the stock was to be issued directly or indirectly for the purchase of the property formerly belonging to the North Attleborough Steam and Electric Company. This company's plant was damaged by fire

in the early part of the year, and soon after passed by foreclosure of mortgage into the hands of a representative of the bondholders, by whom it has been rebuilt and operated. All the money collected for insurance, and about \$10,000 additional, borrowed upon a mortgage, has been expended upon the plant.

From the returns of the North Attleborough Company, filed in this office, it appears that the plant had cost, up to the time of the fire, about \$140,000. From an appraisal of the property in its present condition, made on behalf of the Board, it appeared that the fair structural value exceeded by more than \$10,000 the amount of stock named in the petition. A schedule of this property was filed at the hearing.

For these reasons the following was adopted by the Board : On the application of the Attleborough Steam and Electric Company for the approval of an issue of new stock to the amount of \$65,000 for the object named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that the amount of stock, as prayed for, is reasonably requisite for the purpose for which such issue of stock has been authorized,

Ordered, That the Board hereby approves of the issue by the Attleborough Steam and Electric Company of six hundred and fifty shares of new capital stock of the par value of one hundred dollars each, in conformity with all the requirements of law relating thereto, the said stock, or the proceeds thereof, to be applied to the following purposes and to no other, to wit, six hundred and forty-seven shares to the purchase of all the property, real and personal, business, rights, credits, franchises, contracts, leases and effects of every name, nature and description, formerly belonging to the North Attleborough Steam and Electric Company, now or recently held by one William H. Haskell, together with all the additions and improvements made to or in said property, and to no other

purpose; said property to be purchased free and clear of all encumbrance, except a mortgage upon the same for the sum of \$10,000 and no more; three shares to the purchase of other materials needed for the conduct of said business.

PETITION OF THE GARDNER GAS, FUEL AND LIGHT
COMPANY.

This was an application by the Gardner Gas, Fuel and Light Company for the approval by the Board of an issue of stock to the amount of \$50,000.

This company did not own or operate a gas works, but it has been duly organized and received its charter on November 13, A. D. 1894. The purpose of its incorporation is stated to be the "manufacturing and selling and distributing gas for lighting, heating, cooking, chemical and mechanical purposes."

From the statements in the petition, it appears that 370 shares of the proposed issue of stock are to be used for the purchase of the gas plant now located in Gardner, and the remainder for making additions and improvements and the purchase of proper appliances for carrying on the business.

The gas plant now in operation in Gardner was formerly the property of the Gardner Gas Light Company, but in 1892 it passed by foreclosure of mortgage into the hands of Mrs. Mariah L. Ruggles, who is understood to now own it, subject to a mortgage of the same amount as that formerly foreclosed. The capital and bonds of the gas-light company at the time of foreclosure amounted to \$42,500.

After a careful consideration of the testimony at the hearing, and a further study of the plant to be purchased, the Board is satisfied that its fair structural value is somewhat less than the amount named in the application, and that a smaller sum than that asked for will be ample to cover all needed additions and improvements.

The following is therefore adopted : —

On the application of the Gardner Gas, Fuel and Light Company of Gardner for the approval of an issue of new stock to the amount of \$50,000 for the objects named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that the amount of stock hereinafter named is reasonably requisite for the purpose for which such issue of stock has been authorized,

Ordered, That the Board hereby approves of the issue by the Gardner Gas, Fuel and Light Company, of Gardner, of four hundred shares of new capital stock of the par value of one hundred dollars each, in conformity with all the requirements of law relating thereto, the said stock, or the proceeds thereof, to be applied to the following purposes and to no other, to wit: three hundred shares to the purchase of all the property, real and personal, business, rights, franchises, contracts, leases and effects of every name, nature and description, formerly belonging to the Gardner Gas Light Company, the equity in the same being now or recently held by one Mariah L. Ruggles, together with all the additions and improvements made to or in said property, the said property to be purchased free and clear of all incumbrance; the proceeds of one hundred shares for the cost of needed additions and improvements and the purchase of proper appliances needed for carrying on the business.

MUNICIPAL OWNERSHIP.

Official reports relative to town action in the direction of acquiring gas or electric light plants for municipal or commercial purposes have been received from all but three of the towns whose population exceeds 1,500. There are 205 of these, and it appears that 183 have taken no action whatever during the current year.

The towns of Arlington and Hull are the only municipalities which have acted upon this matter for the first time

during the year, and the latter town has acquired the plant of the private company within its territory.

The following towns have now plants in operation : Braintree, Danvers, Hingham, Hull, Middleborough, Needham, North Attleborough, Peabody, Wakefield, Wellesley.

Of these, Middleborough and Wakefield have the only plants for supplying both gas and electric light. The others manufacture only electric light. The towns of Danvers, Needham, and Wellesley do no commercial business, and the two last named purchase their electricity from a private company.

Pages 51, 52 and 53 contain a tabular statement showing briefly the action taken within the Commonwealth in relation to this subject prior to the year 1894.

In the town of *Arlington*, at a meeting on December 29, under an article "to see if the town will consider the advisability of erecting and maintaining a municipal electric light plant for street and commercial lighting, or take any action thereon," it was voted "that it is expedient for the town of Arlington to exercise the authority granted by Massachusetts Statutes, Section one, Chapter three hundred and seventy, Acts of eighteen hundred and ninety-one," and a committee was appointed to determine the cost of establishing and maintaining a plant of proper capacity, and to report at the next annual meeting.

The town of *Braintree* has made the following appropriations during the year : For operating expenses of the street lighting system, \$5,150 ; for payment of outstanding notes, \$2,000 ; for connecting new users of commercial lights, \$1,200 ; for new arc light dynamo and extension of lines and new arc lamps, \$3,000 ; also, from the receipts from commercial lighting ; for operating expenses, \$1,650, for interest on commercial light system bonds, \$660, for sinking fund for these bonds, \$430 ; and directed that the balance of the electric light receipts, estimated at \$1,260, be expended for the purpose of connecting new customers. The rate of taxation for all purposes was \$21.60 per thousand. The total

Tabular Statement showing Action about Municipal Gas or Electric Plants to Jan. 1, 1894.

	Votes favorable to Acceptance of the Municipal Ownership Act.			Votes against the Acceptance of the Municipal Ownership Act.	Remarks.
	Aug. 25, 1891,	Oct. 29, 1891,			
Braintree, . . .				-	Plant for electric street lighting only, started Oct. 15, 1892; cost to that date \$30,853. Commercial plant completed Oct., 1894; cost to that date \$19,950.54.
Brockton, . . .	Dec. 30, 1892,	Nov. 9, 1893,		-	Proposition rejected by the voters at annual election in December, 1893.
Brookline, . . .	-	-		-	Adverse committee report accepted in 1891.
Cambridge, . . .	Nov. 23, 1893,	-		-	City Council refused to submit question to voters, 1893.
Chicopee, . . .	Nov. 30, 1891,	Dec. 16, 1892,		-	
Danvers, . . .	-	-		-	
East Bridgewater, .	March 1, 1892,	March 18, 1893,		-	Under special act. Plant for electric street lighting only; started Jan. 2, 1889.
Everett, . . .	-	-	Jan. 26, 1892,	-	Investigating committee appointed 1892.
Fall River, . . .	-	-	-	-	Adverse committee report adopted Oct. 5, 1891.
Frammingham, . . .	-	-	Dec. 30, 1891,	-	Investigating committee, 1891.
Haverhill, . . .	Dec. 8, 1892,	-	-	-	Investigating committees, 1891 and 1892.
Hingham, . . .	March 13, 1893,	July 26, 1893,	-	-	Adverse committee reports adopted Nov. 11, 1891, and March 15, 1892.
Hudson, . . .	July 1, 1891,	Sept. 2, 1891,	-	-	Investigating committee appointed 1893.
Lawrence, . . .	-	-	-	-	Investigating committee appointed 1893.
Lexington, . . .	-	-	-	-	Investigating committee appointed 1893.
Malden, . . .	-	-	-	-	Proposition for investigating committee lost Oct. 15, 1891.
Manchester, . . .	-	-	-	-	Investigating committee appointed 1893.

Tabular Statement showing Action about Municipal Gas or Electric Plants to Jan. 1, 1894.—Continued.

	Votes favorable to Acceptance of the Municipal Ownership Act.		Votes against the Acceptance of the Municipal Ownership Act.	Remarks.
Marblehead, . . .	June 22, 1891,	June 15, 1892,	-	Committee reported plan for electric plant in 1892. No action taken.
Medford, . . .	April 15, 1893,	-	-	Investigating committee appointed 1893.
Melrose, . . .	June 8, 1891,	March 21, 1892,	-	Town refused to authorize bonds for a plant, March 28, 1892.
Methuen, . . .	-	-	-	Voted to pass over article in warrant, 1891.
Middleborough, . . .	March 25, 1893,	Oct. 28, 1893,	-	Combined gas and electric plant purchased of local company, and bonds for \$70,000 issued.
Needham, . . .	March 7, 1892,	May 31, 1892,	-	Electric distributing plant for street lighting only constructed, 1893; cost, \$14,005.65.
New Bedford, . . .	-	-	-	Unfavorable committee report accepted Sept. 11, 1890.
Newton, . . .	Dec. 4, 1893,	-	-	Committee appointed to construct electric plant.
North Attleborough, . . .	June 30, 1891,	April 16, 1892,	-	Favorable committee report tabled April 19, 1892,
Norwood, . . .	-	-	-	Plant for electric street lighting started Sept. 27, 1892. Commercial plant started Nov. 10, 1893.
Peabody, . . .	June 18, 1891,	Aug. 20, 1891,	-	Investigating committee appointed 1891.
Plymouth, . . .	-	-	-	Committee appointed to report plan for electric plant in 1892; report made, but no recommenda- tions; new committee appointed 1893.
Reading, . . .	Oct. 2, 1891,	March 7, 1892,	-	No further action proposed.
Spencer, . . .	-	-	Oct. 6, 1891,	Favorable vote in city council Dec. 27, 1892, but
Springfield, . . .	-	-	-	inoperative because mayor did not approve. Ad- verse report from investigating committee, 1893.

Stoneham,	.	.	June 29, 1893,	June 16, 1892,	-	Subject considered in 1893, but action postponed.
Stoughton,	.	.	April 12, 1892,	-	-	Schedule of gas and electric property filed by company.
Wakefield,	.	.	July 9, 1891,	Aug. 15, 1892,	-	Schedule of gas and electric property filed by company, which applied to the court to compel town to buy the same.
Wellesley,	.	.	March 7, 1892,	June 8, 1892,	-	Distributing plant for electric street lighting only; built, and use begun Dec. 13, 1892; cost \$13,345.29.
Weymouth,	.	.	Dec. 30, 1891,	-	July 13, 1892,	Subject indefinitely postponed, March 4, 1889.
Whitman,	.	.	March 6, 1893,	June 22, 1893,	-	Investigating committee appointed 1892.
Winchester,	.	.	Dec. 31, 1892,	Nov. 14, 1893,	-	
Woburn,	.	.				

expenditure on account of plant, to June 30, is given as \$54,202.13, of which \$7,679.30 is for land and buildings.

The plant includes two boilers with a capacity of 250-horse power, two engines with a capacity of 225-horse power, three Thomson-Houston 1200-candle power arc dynamos, and two Westinghouse alternators, with a capacity for 150 arc and 1600 16-candle power incandescent lights. There are 295,400 feet of wire, carried upon 921 poles and extending over 95,000 feet of streets. Ninety arc lamps are in use; 52 transformers and 72 meters are installed.

The operating expenses for the year ending June 30 were \$6,172, the income from commercial lights \$2,581, and from rent of meters \$59.49. Eighty-one arc and 91 incandescent lamps were maintained for street lighting until January, 1894, and after that the number was gradually increased, until in June there were 90 of the former and 96 of the latter in use.

During the year, the street lights were run for 292 days, an average of 6.55 hours per day. Five hundred and fifty-three tons of coal were used to operate the plant. The total number of customers on June 30 was 87; 14 of these, using 150 16-candle power lamps, were supplied by contract for from \$3.50 to \$5.00 per lamp per year; the remainder by meter at the rate of six mills per thousand watts.

In the city of *Cambridge*, on January 30, a committee was appointed to consider and report upon the question as to whether it was "expedient for the city of Cambridge to exercise the authority conferred in Chapter 370, Acts of the year 1891, being an act to enable cities and towns to manufacture and distribute gas and electricity," and the report and resolve referred to in the ninth annual report of this Board was referred to this committee.

On December 4 this committee reported that, in accordance with the opinion of the city solicitor as to the legal position of the proceedings already taken upon the question referred to them, it seemed inexpedient to take any further action. The committee therefore recommended "that no

further action be had and taken upon the vote upon the said question taken by the City Council of last year," and the committee also recommended the adoption of the following resolve: "As the first vote to be taken towards the establishment and maintenance of an electric light plant or plants by the city of Cambridge,

"*Resolved*, That it is expedient for the city of Cambridge to exercise the authority conferred upon cities under the provisions of Chapter 370 of the Acts of the year 1891, and acts in amendment thereof and in addition thereto, and thereby to establish and maintain within the limits of said city of Cambridge one or more plants for the manufacture and distribution of electricity for furnishing light for municipal use, and for the use of such of the inhabitants of the city of Cambridge as may require and pay for the same, as in said acts are provided."

This resolve was adopted unanimously in the Board of Aldermen and in the Common Council, and was approved by the Mayor on December 12.

The schedule required by Section 3, Chapter 404, Acts of 1893, having been called for by the Mayor, pursuant to the order of the City Council adopted on December 26, 1893, was filed by the gas company on February 8, and by the electric light company on February 6, 1894.

In the city of *Chicopee*, at the annual municipal election in December, the following question was submitted to the voters:—

"Shall the vote that it is expedient for the city of *Chicopee* to construct, purchase, establish, and maintain within its limits, one or more plants for the manufacture and distribution of electricity for furnishing light for municipal use, and for the use of such of its inhabitants as may require and pay for the same, be ratified?"

Upon this question 1,504 ballots were yes, 182 no, and 406 blank.

The town of *Danvers* appropriated during the year, for street lighting, \$3,250, for the payment of electric light note, \$1,500. The rate of taxation for all purposes was \$16.60 per thousand.

On May 2, at an adjournment of the annual meeting the electric light committee appointed in 1893 was continued, but it was voted to defer action in the matter of enlarging the plant for commercial lighting until the annual meeting in 1895.

No new expenditure for construction has been made in this plant during the year. The total investment, as given last year, is \$16,555.68, of which \$1,520.90 is in real estate. The operating expenses to June 30 were \$3,567.50, and the interest payments \$335. Seventy-eight street lights were run during the year 280 days, an average of 5.7 hours per day; 219 tons of coal, five cords of wood, and 19,800 carbons were used to operate the plant.

In the city of *Everett* both branches of the city government adopted the following:

“*Resolved*, That it is expedient for the city of Everett to exercise the authority conferred in Section 1, Chapter 370 of the Acts of the year 1891, entitled ‘an act to enable cities and towns to manufacture and distribute gas and electricity.’”

The vote upon this in the Board of Aldermen on January 9, 1894, was — yes, 9; no, 0; and in the Common Council, January 16 — yes, 18; no, 0. This vote was in the same form as that passed by both branches in 1893, and was approved by the Mayor January 18.

No request was made by the city authorities for a schedule of the property of the light companies, and none has been filed by them. A committee was appointed Oct. 9, to investigate the subject of establishing a municipal lighting plant, and instructed to report particularly as to the probable cost of the same, with the amount to be paid the Malden Electric Company for its property within the city, and the cost of maintaining such plant. On November 27 this committee reported unanimously that it was inexpedient for the city to establish a plant at present. Included in this report was a proposition from a company manufacturing electrical apparatus, to construct a suitable plant for \$85,000. In the same communication, the amount to be paid the Malden company was estimated at \$16,500, the

cost of maintaining the proposed plant at \$19,000, and the income from the same \$30,000. This report was accepted by a unanimous vote in both branches, and the question of directing the city clerk to insert in the warrant for the annual election an article to enable the people to vote on the subject, coming up for action, it was voted that the article be not inserted.

The original appropriation made by the town of *Hingham* for an electric light plant was \$50,000, which was voted in July, 1893. At the same meeting authority to borrow so much of that amount as might be needed upon notes or bonds at not exceeding four per cent was given. The appropriations in 1894 were, for interest \$480, for current expenses \$6,000, and so much of the income from the plant as might be needed. From the latter appropriation, \$1,586 was paid the Weymouth Light and Power Company for street lights prior to April 1, at which time the town began to operate its plant and to supply commercial lighting. The rate of taxation for all purposes is \$14.40 per thousand.

During the year, the town has purchased such portion of the plant of the Weymouth Light and Power Company as lay within the town, consisting of poles, wires, fixtures, etc., for which it paid \$12,000; \$3,618.29 additional was expended to June 30, for alterations and additions. The money needed for these purposes has been borrowed on notes of the town. The plant includes 63 miles of wire supported by 923 poles, extending over about 21 miles of streets; 54 transformers and 45 meters have been in use. Current is purchased under a contract with the Weymouth Company.

The cost of operation from April 1 to July 1 is given as \$2,321.53; income from commercial business for the same period was \$688.46. The street lighting has been done with an average of 314 32-candle power incandescent lights, 330 being in use on June 30. The commercial business consisted of about 1500 lights, divided among 75 customers. Seven hundred lamps were supplied to 32 customers under

contracts, the others from meter. The prices to meter customers are as follows : —

For persons using it the entire year, 20 cents per 1000 watt hours.

“ summer residents, 25 “ “ “ “ “

“ Downer Landing district, 30 “ “ “ “ “

In the town of *Hudson*, the Hudson Electric Light Company filed a schedule of its property and has commenced legal proceedings to compel the town to purchase its plant.

The warrant calling the meeting of the town for March 5, 1894, contained several articles relative to the purchase or construction and maintenance of a gas or electric light plant by the town, but it was voted to pass over all these articles. At a meeting on June 27, 1894, a committee was appointed to consider the matter of the suit of the company, and on August 24 this committee reported that it had been advised by counsel that “the strong probability is that the Electric Light Company cannot make good their claim, and that it is good judgment for the town to allow the matter to be brought before the court,” and recommended that the town resist the suit ; which recommendation was adopted, and the selectmen were empowered to carry out the recommendation.

At a special meeting in the town of *Hull* on June 28, 1894, under an article “to see if it is expedient for the town to establish and maintain within its limits a plant for the manufacture and distribution of electricity for furnishing light for municipal use, and for the use of such of its inhabitants as may require and pay for the same, under the provisions of Chapter 370 of the Acts passed by the General Court of this Commonwealth in the year 1891, and amendments thereto,” the vote was — yes, 34 ; no, 8. The selectmen then appointed a committee to confer with the Hull Electric Light and Power Company and ascertain the price of its plant, and at a town meeting on October 6, 1894, upon an article like that given above, the vote was — yes, 90 ; no, 5. At this meeting the selectmen, besides speaking in favor

of the purchase of the plant from the Hull Electric Light and Power Company, submitted reports relative to the same from experts, giving detailed value of land, plant, stock and connections at \$91,202. It was voted that the town purchase the property and plant of the Hull Electric Light and Power Company for the sum of \$91,202, and a committee was appointed to complete the purchase. Upon this the vote was — yes, 90 ; no, 4.

It was then voted for this purpose to issue town notes, dated October 15, 1894, bearing interest at four per cent per annum, and payable \$1,000 annually for twenty-nine years, and \$2,202 in thirty years from date. The town further assumed and agreed to pay as part consideration for the plant, as the same should mature, the interest and principal of the \$60,000 twenty-year first mortgage bonds of the company, dated July 1, 1892, and to indemnify the company against the same, and further, that the town carry out and perform all the obligations of the company contained in their trust deed as security for its bonds. Upon this the vote was unanimously in favor. This purchase was completed and the town began to operate the plant on Oct. 15.

In the town of *Lexington* the committee appointed in April, 1893, were not ready to report at the time of the annual meeting, March 5, 1894, and were granted further time. No report has yet been presented.

In the town of *Manchester* the committee appointed in March, 1893, reported progress at the annual meeting in March, 1894, and was granted further time. Two hundred dollars was reappropriated for the use of the committee.

In the town of *Marblehead* the committee appointed in April, 1893, reported in March, recommending the construction of a plant which should contain two boilers of 150-horse power each, one engine of 150-horse power and a second engine of smaller size, "for the double purpose of guarding against possible breakdown and for running commercial lights at times when municipal lights are not needed," a brick building 50 x 100, with brick stack ; these,

with the electric lines necessary to supply 105 arcs and 129 incandescent 25-candle power lamps, with dynamos for the same, the committee assumed could be constructed for about \$60,000. They also recommended that the town arrange to supply commercial lights, and that the expense be met by the issue of bonds to run not more than thirty years, the same to be provided for by a sinking fund. This report was accepted, and it was voted that the town establish an electric lighting plant for the lighting of streets, public buildings and the sale of light to individuals, under the authority given in Chapter 370 of the Acts of 1891, and the electric lighting committee was made a permanent committee to carry this into effect; \$10,000 was appropriated for the use of the committee. The treasurer was also authorized to issue bonds of the town to the amount of \$50,000, said bonds to be payable in thirty years, with interest at the rate of four per cent per annum, and the proceeds of the sale of such bonds were appropriated to the payment of the necessary expenses incurred in constructing the plant. The vote upon this was — 319 yes; 20, no. It was also voted to establish a sinking fund for the reduction and payment of the electric light bonds, which fund the town shall raise by taxation, and shall contribute each year an amount sufficient, with its accumulations, to extinguish the debt at maturity.

The plant was nearly completed on January 1. It includes two boilers of 125-horse power each, two engines of 300-horse power, four Western Electric arc dynamos, each with a capacity for 50 nominal 2,000-candle power lights, one Westinghouse alternator for 1,000 16-candle power lights, 165 arcs and 40 incandescents on streets, about forty miles of wire supported by 1,050 poles in 27 miles of streets. Of the poles, 200 belong to the Street Railway Company. The cost of the plant has somewhat exceeded the appropriation.

The Common Council of the city of *Medford*, on March 26, 1894, and the Board of Aldermen on April 30, adopted unanimously the following : —

“that it is expedient that the city of Medford exercise the authority conferred upon cities by Chapter 370 of the Acts of 1891, and under the limitations of said act, construct, purchase, lease, or establish and maintain within its limits, one or more plants for the manufacture and distribution of gas and electricity for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same, as by said act provided.”

This vote was approved by the Mayor on April 30, 1894, and is identical with that passed by both branches of the City Council in April, 1893.

In the town of *Middleborough* the appropriations during the year have been, for improvement of water-power plant, \$2,000; for account of bonds and interest, \$4,000; for operation of plant, \$6,000; the tax rate for all purposes is \$17.05 per thousand.

No additions have been made to the plant during the year to June 30. The entire cost of the plant to that date is given as \$75,000, of which \$12,548.96 is estimated to be for real estate, and \$15,563.07 for water power. From October 31, 1893, when the town began to operate the gas plant, to June 30, the amount of gas made was 711,388 feet; sold, 691,383 feet; used at works, 20,000 feet. The expenses in this department are given as \$1,850.35; the income, \$1,901.31. The gas is made from oil, by what is known as the Patton process. About forty-five per cent of air is mixed with the gas as made, giving an average candle power of 22.3. The price at the close of the year was \$2.75, with a discount of five per cent from monthly bills over \$5. One hundred and twelve meters were in use.

From December 16, 1893, the date when the town began to operate the electric light plant, to June 30, 1894, the expenses in this department are given as \$2,182.50, and the income from the commercial lights, \$1,700.43. The electric plant includes one boiler of 100-horse power, one engine of 150-horse power, two water wheels of 90-horse power each, three Thomson-Houston 1200-candle power arc dynamos of a capacity of 135 lights, two Thomson-Houston alternators with a capacity of 2650 16-candle power lights, 63,652 feet

of wire, 901 poles and 100 double arc lamps ; 100 arc street lamps were started on June 1 and were run a total of 216 hours in 26 days. At the close of the year there were 60 customers for the commercial lights and about 1,300 lamps installed.

At a meeting in the town of *Needham*, on May 2, 1894, the vote passed on June 23, 1893, in regard to the issue of bonds for the purpose of constructing an electric light plant was rescinded. It was then voted that the selectmen be directed to issue bonds to the amount of \$13,500, to be known as the Needham Electric Light Loan, to bear interest at the rate of four per cent per annum, payable semi annually, to be of the denominations of \$500 and \$100, to be dated May 1, 1894, and to be payable in such manner and at the expiration of such periods, that \$100 of said loan be paid in each of said years 1895 to 1899, inclusive, \$300 in each of the years from 1900 to 1904, inclusive, \$500 in each of the years from 1905 to 1919, inclusive, and \$800 in each of the years from 1920 to 1924, inclusive. This was passed unanimously. It was also voted as the sense of the meeting that the selectmen should make certain extensions of the electric street lighting system and charge the cost of same to maintenance.

The appropriations during the year have been, for construction, \$274.16 ; for maintenance and interest on the cost of the plant, \$3,050. The entire cost of the plant, to June 30, appears to have been \$13,774.16, and the entire amount of bonds authorized has been issued and purchased by the trustees of the school fund. The rate of taxation for all purposes is \$16.60 per thousand.

The cost of operation from November 6, 1893, when the plant was started, to June 30, 1894, is given as \$1,808.23, including \$300 for services of the committee in constructing the plant. Two arcs and 300 25-candle power incandescent lamps have been maintained for street lighting purposes and the town supplies no commercial lights. The contract with the company supplying current requires the lights to be run

“every dark hour daily from sunset until 12.30 A. M., except such nights as there shall be sufficient moonlight, unobscured by clouds.”

In the city of *Newton*, on October 22, the following order was offered in the Board of Aldermen,

“That the City Council of the city of *Newton* do hereby determine and adjudicate that it is expedient for the city of *Newton* to exercise the authority conferred by chapter three hundred and seventy of the acts of the year eighteen hundred and ninety-one, entitled ‘an Act to enable cities and towns to manufacture and distribute gas and electricity,’ and all acts in amendment or addition thereto.”

The only action taken upon this was to order a public hearing upon the question, which was held on October 29. Since that date the city has executed a contract with the local company for lighting the streets for three years.

The appropriations by the town of *North Attleborough* during the year have been, for sinking fund, \$800; for current maintenance of plant, \$6,901.85. The rate of taxation in the town for all purposes is \$24 per thousand.

The street lighting plant was completed and went into operation on Feb. 22, 1894, and the town began to sell light for commercial purposes on March 1. The cost of operation to June 30 is given as \$2,047.42, and the income from the commercial lights as \$572.03.

The plant was built upon land owned by the town, and is located in an addition to the pumping station of the water works, the water and electric light departments having the same manager. The total expenditure for construction, to June 30, is given as \$49,081.42, of which \$10,134.88 is for real estate. The plant includes one boiler of 250-horse power, two engines of a total of 250-horse power, two Thomson-Houston alternators with a capacity of 3,000 16-candle power incandescent lights, 266,640 feet of wire, 29 transformers and 48 meters. Five hundred and seventy-six 32-candle power lights have been maintained for street lighting 102 days, an average of 4.11 hours per day. The

number of customers for commercial lighting on June 30 was 49, and the price one cent per hour for 16-candle power lamps, or twenty cents per thousand watts. The town wires buildings and furnishes lamp renewals at the expense of the consumer.

In the town of *Peabody* appropriations have been made during the year as follows: for incandescent construction, \$1,500; for extension of arc lines, \$300; for sinking fund, \$800; for account of notes outstanding, \$1,000; for operating expenses, \$9,500. The rate of taxation for all purposes is \$17.60 per thousand.

The total cost of the plant to June 30, 1894, is given as \$57,087.48, of which \$8,849.06 was expended during the year. The plant includes two boilers of 250-horse power, one engine of 150-horse power, four Edison arc dynamos with a capacity of 192 1200-candle power lights, one Westinghouse alternator with a capacity of 1200 16-candle power incandescent lights, 36 transformers, 36 meters, 149 double arc lamps and about 49 miles of wire on 395 poles. The cost of operation for the year, to June 30, 1894, was given as \$8,907.97, and the income from commercial lights \$1,280.99. Six hundred and eighty-one tons of coal and 104,000 carbons were used. An average number of 146 arc lamps were maintained upon the streets for 337 days, running an average of 9.8 hours per day.

At the close of the year the plant had 43 customers for incandescent and one for arc lights, seven of these by contract using 83 16-candle power lamps purchased, the others by meter. No charge is made for the lights furnished to the different departments of the town or its public buildings, but the manager is required to keep an account of the cost of the same.

In the town of *Reading*, at the annual meeting on March 5, 1894, the committee appointed in March, 1893, reported, but made no specific recommendations except that the town should adhere to its position that no private corporation be allowed to obtain control of the business of furnishing

light for the town or its inhabitants. Another committee was appointed to report within six months. At a special meeting on May 21, upon motion of the chairman of the last-named committee, it was voted that the town establish an electric light and power plant within its limits, in accordance with Chapter 370 of the Acts of 1891, for the purpose of furnishing electricity for lighting the streets and public buildings, or for commercial purposes. The vote upon this was — 185, yes; 0, no. The sum of \$250 was appropriated to enable the committee appointed in March to pay the expenses of preliminary examinations or arrangements for such plant. This committee was further instructed to confer with the owners of the gas plant located in the town, and “ascertain for what sum they will sell the same, or if they will furnish gas to such as desire it and on what terms, and to report thereon.” At a special meeting on August 7, the report of this committee recommending that the town proceed at once to construct a plant was accepted. It was voted to authorize the issue of “the bonds of the town in the aggregate sum of \$50,000, to pay the expense of establishing or purchasing a plant for the manufacture and distribution of electricity for furnishing light and power, except for operating electric cars, for the use of the town and such of its inhabitants as may require and pay for the same, these bonds to be known as the “Town of Reading Municipal Light and Power Bonds,” to be dated October 1, 1894, and “payable \$1,000 (one bond) at the end of each year from their date for the term of ten years, and \$2,000 (two bonds) at the end of each year for a term of twenty years after expiration of said ten years,” the amounts required for these payments to be, without further vote, assessed each year; the bonds to bear interest at the rate of four per cent per annum and to be sold at not less than par and accrued interest; the proceeds of these bonds to be used under the direction of the Municipal Light Board. The vote upon this was — 159, yes; 51, no. Three persons were then elected a Municipal Light Board, and their compensation was fixed at \$100 each per year.

Land was purchased, a spur railroad track built, the foundations for the buildings placed, and about 600 poles set before the close of the year.

At the annual meeting of the town of *Stoneham*, under an article "to see if the town will vote to accept the provisions of Section 1, Chapter 370 of the Acts of 1891, entitled 'an act to enable cities and towns to manufacture and distribute gas and electricity,'" it was voted to indefinitely postpone the subject-matter.

The litigation between the town of *Wakefield* and the Citizens' Gas Light Company of Reading, South Reading and Stoneham has been terminated, the final decree having been entered on July 31. By the report of the commissioners, filed in March, and subsequently confirmed by the Court, the town was required to take the gas and electric light plant and all the company's property in Wakefield as of May 1, 1894, for the sum of \$144,680. The company was to receive \$74,680 and to pay interest upon its bonds of \$70,000 to May 1. The town was to assume the bonds and interest from that date.

During the month of July negotiations were in progress between the company and representatives of the town for the purchase of so much of the company's gas plant as was in the towns of Reading and Stoneham, but these negotiations were broken off through the inability of the parties interested to agree upon a price.

At a town meeting on July 23 it was voted to issue bonds of the town to the amount of \$180,000 to pay for the plant, under the decree of the Court, and for reconstruction, extension and enlargement of the same, these bonds to be dated October 1, 1894, with interest at the rate of four per cent per annum; "that the same be made payable as follows, viz: \$3,000 in each year for the first ten years, beginning with the year 1895, \$6,000 in each of the following ten years and \$9,000 in each of the succeeding ten years, and that the said amounts be included in the tax levy of each year, beginning with the year 1895." The vote upon this was 89 in favor, 9 opposed. The proposition to establish a sinking fund was

indefinitely postponed. A Municipal Light Board was established, but the question of compensation was deferred until the annual meeting in 1895.

The formal transfer of the plant to the town was completed on August 7. At a meeting on September 10 the Municipal Light Board asked for \$20,000 for the improvement of the electric plant and gas works, and an appropriation to this amount was made. A schedule of prices was presented, which will be found on page 33 of this report, and the same was adopted by the town. The Municipal Light Board also recommended that on streets having electric lines, wires be run from main lines to the building of the customer desiring light free of charge, upon the condition that if in any month the bill, as shown by meter, shall be less than one dollar, the charge for the month shall be one dollar. In the matter of running wires for incandescent lighting on the streets not having wires, that wires be run where the abutters, or some of them satisfactory to the Board, shall guarantee an annual income that shall equal at least five per cent of the cost of wiring such streets for a period of ten years; such guarantee to cease to be of effect as soon as the total receipts along such extension shall equal fifty per cent of its cost; that on all deposits required as security for bills, five per cent interest be allowed, or, if the applicant shall remove or cease to be a customer before having paid at least \$25 for electric light, the town may retain from the deposit a sufficient sum to pay the actual cost and labor of running wires to the building, unless the circumstances are such that in the opinion of the Board such rules should not be enforced, as in the case of a succeeding tenant continuing to use lights. That in extending gas pipes to buildings on streets where gas mains are located, a charge be made for cost of stock and labor for such extension, and that gas mains be extended in streets where there are none, provided the abutters thereon, or some of them satisfactory to the Board, shall guarantee an annual income from the sale of gas that shall equal at least five per cent of the cost of such extension for a period of ten years, such guarantee to

cease to be of effect as soon as the total receipts from the sale of gas along such extension shall equal fifty per cent of its cost. All the recommendations of the Light Board were adopted by the town. Four thousand dollars, in addition to the receipts from the sale of gas and electric light, were appropriated for running expenses from August 1, 1894, to March 1, 1895. Three hundred and fifty dollars was appropriated for insurance, and the town treasurer was authorized to pay the Citizens' Gas Light Company, or its representatives, the amount due it, as per the decree of the Court. The Municipal Light Board was authorized to take charge of the street oil lamps. The Light Board was also authorized to light the lower part of the town hall building, and \$350 was appropriated for the expense of same.

At a meeting on November 7, \$256.85 was appropriated from the proceeds of the bonds to meet the expense of printing the bonds and advertising the loan, and the premiums received from the bond sales were ordered to be placed to the credit of the interest account, thereby reducing the interest for the coming year. The tax rate in 1894 for all purposes was \$19 per thousand.

The appropriations by the town of *Wellesley* for the current year have been for new construction, \$1,712.99; for maintenance and operation, \$3,500; the rate of taxation in the town for all purposes is \$11 per thousand.

The operating expenses for the year ending June 30 are given as \$3,000.35. An average of 376 25-candle power lamps have been maintained for street purposes, burning until 12.30 A. M. on all except clear moonlight nights. No additions have been made to the plant.

At the *Winchester* annual town meeting in March the committee on electric light plant for the town was discharged. In the warrant for a town meeting on April 26, 1894, an article was inserted "to see if the town will appoint a committee to take or recommend any action in the matter of establishing an electric light plant for the town," but it was voted to dismiss the article from the warrant.

VIOLATIONS OF LAW.

Notices have been sent to the Attorney-General, as required by the statutes, of violations of law in the following cases : —

By the Amesbury and Salisbury Gas Company and by the Spencer Gas Company, in supplying gas containing sulphuretted hydrogen.

By the Middleborough Gas and Electric Company, in neglecting to include in its return for the current year information required by said return, and by Section 7 of Chapter 314 of the Acts of 1885, and Section 2 of Chapter 346 of the Acts of 1886. The data from the profit and loss account, and the balance sheet in the return, as originally filed, were made up to October 31, 1893, instead of June 30, 1894. The company has since filed an amended return in compliance with the statute.

By the Amesbury Electric Light, Heat and Power Company, the Amesbury and Salisbury Gas Company, Mrs. Mariah L. Ruggles (Gardner Gas Works), Leominster Electric Light and Power Company, Weymouth Light and Power Company, Whitman Electric Company, Nantucket Electric Light Company, and the town of Needham, in neglecting to make the annual returns to the Board within the time required by law.

ACCIDENTS.

In accordance with Section 2, Chapter 350, Acts of 1888, it is the duty of the Board to present herewith an abstract of cases in which persons sustained bodily injury from gas or electricity manufactured and sold for light and fuel during the year 1894. The section reads as follows : —

“ All companies and individuals engaged in the business of manufacturing and selling gas or electricity for light or fuel shall make a written report within twenty-four hours to the Board of Gas Commissioners of every accident caused by the gas or electricity manufactured or supplied by them, whereby an employee or any other person shall suffer bodily injury or loss of life, or be rendered

insensible, stating the time, place, and circumstances of the accident and such other facts in relation thereto as the Board may require, and the Board shall present in its annual report an abstract of all such cases. The Board shall personally investigate all cases which it shall deem to require investigation."

The Board is obliged to report the fact that only the following companies, viz., Boston Gas Light Company, Boston Electric Light Company, Cambridge Gas Light Company, Lynn Gas and Electric Company, Lowell Gas Light Company, Salem Electric Light Company, Worcester Gas Light Company, Framingham Gas, Fuel, and Power Company, and Greenfield Gas Light Company, have reported cases of accidents to this office. The balance in many cases have not only failed to report, but in several instances have not even replied to the request sent them by the Board, and the Board feel it to be their duty to recommend that a sufficient penalty be attached to the above-mentioned act as will make the companies feel the importance of complying therewith.

During the year there were thirty-two deaths resulting from inhalation of illuminating gas; in two instances the deaths of two people were caused by the same accident; in four other cases one party died and the other recovered. The other cases, twenty-four in number, were isolated. Of these fatal cases five were undoubtedly suicide, and six others had the appearance of suicide, while twenty-one were clearly accidental.

There were two fatal accidents due to electricity, one resulting in death to two persons, the other to one.

Aside from these there were twenty-one accidents from illuminating gas in which forty-one people were affected, and four through electricity, resulting in injury to as many people.

ACCIDENTS FROM GAS. FATAL CASES.

On February 4, Peter Robertson, aged thirty, a native of Scotland, was found dead in his bed at his lodging-house, 22 Bowdoin Street. Death was caused by inhalation of gas.

He is said to have retired the night before somewhat under the influence of liquor, and the most probable theory is that he met death by accidental means, such as blowing out the gas.

On February 10, a man registered at the Boston Hotel, corner of Beach Street and Harrison Avenue, as C. J. Tracy. The next morning he was found dead in his room, having been asphyxiated by inhaling gas, which was escaping when he was found. The evidence was insufficient to show whether it was a case of suicide or not.

On February 24, Lewis I. Levy, thirty-four years old, registered at Clark's Hotel, Boston, at about 1 A. M. About 10 A. M. he was found dead. It was undoubtedly a case of suicide, as the gas was turned on and every outlet for air had been closed at doors, windows and transom.

On March 4, the dead bodies of a man and woman were found in a room in the Winthrop House, South Framingham, they having died from suffocation by gas. It was apparently accidental; gas was escaping through a 10-foot tip from a fixture on the wall over the bed. The gas was not in use, the room being lighted by electricity.

On April 18, Mr. and Mrs. Andrew Spence were found dead in bed at their home, 58 Westville Street, Dorchester, having been asphyxiated by gas; evidently accidental.

On April 21, Mrs. Elizabeth Goss was found dead in her room at her home, 1 Oliver Place, Boston, the result of asphyxiation by gas; a clear case of suicide, both gas jets being wide open.

On May 25, Mrs. Fannie Ames, aged twenty-six, who lived with her husband at the Hotel Thorndike, West End, Boston, committed suicide by asphyxiation. The gas was turned on and all the windows and doors tightly fastened.

On May 25, C. E. Clapp, of Northampton, was found in his room at Young's Hotel, Boston, asphyxiated. The death had some appearance of suicide, as the gas had been fully turned on, and the window, door, and transom securely fastened.

On June 1, Winnifred Gargan, aged sixteen, was found unconscious in her room, at the Kidder Hotel, Boston, having probably blown out the gas. She was taken to the Massachusetts General Hospital, where she died.

On July 2, Meyrick Waites was found dead in his room at his house, 13 St. Charles Street, having died of asphyxiation; probably a suicide. The windows were tightly closed and two burners were turned on.

August 1, Michael Kilduff, a coachman employed in Brookline, was found dead in his room. He had been asphyxiated by escaping gas; windows all closed; appearance of suicide.

August 31, Mrs. Catherine Patten was found in her room in Lynn, dead. The room was filled with gas. The door of the room and the windows in the adjoining room were open. The physicians were unable to agree as to whether death was due to gas or some disease of the heart.

On September 9, Fred L. King, of Brookfield, committed suicide in the armory of the Charlestown Cadets by fastening himself in a room and breaking the gas pipe.

On October 5, Chin Back Yen was found dead in his bed about two o'clock in the afternoon, in his room at 29 Harrison Avenue, having been asphyxiated by gas escaping from a broken pipe.

On October 14, N. C. Nichols, of Worcester, was found in his room at his boarding place, 12 Dayton Street, unconscious, and despite all efforts to save his life, he died the next day from congestion of the lungs. The gas had escaped into his room from a fixture partly opened probably left so by accident.

On October 14, Mary Donahue, aged forty, was found in her room at 27 Washington Street, Boston, dead. The doors and windows were securely fastened and the gas turned full on from all the burners. She had of late been very despondent.

On October 16, two men who had registered at the Farragut House, Lowell, the night before, were found in their room,

both unconscious. One of them, William Collins, died about ten minutes after discovery ; the other, G. A. Barrett, recovered. It was due to the escape of gas from a jet. The theory was that the dead man turned the gas, to light preparatory to going to the bath room, but was overcome by some weakness, possibly an epileptic fit, before he could light it.

On October 26, James Watt, of Watertown, was found dead in his room at the New England House, Boston, and gas escaping from one of the burners. It is supposed to have been accidental.

On October 31, J. B. Sutherland was found dead in his room at 12 Sawyer Street, Boston. The gas jets were turned down and it was thought to be accidental.

On October 31, Jennie Sullivan, a domestic, was found dead in a room at the Merchants Hotel, Boston. Gas jets in the room were turned partly on.

On November 9, Frank Davis was found dead in a room at 98 Court Street. The gas was turned on. It was thought to be accidental, as he had evidently fallen asleep on the lounge on which he lay.

On November 14, Mrs. Mary S. Fairbanks, about fifty years of age, was found dead in her office in the building at 10 State St., Boston. There was a gas stove in the room with four burners ; only one had been lighted but gas was escaping from all the others. The windows were tightly closed. The medical examiner declared death to be due to accidental suffocation.

On December 1, a man and a woman were found asphyxiated in a room at 23 Arnold St., Roxbury. The man was dead when discovered, but the woman was taken to the City Hospital. The gas was only half way on, and it was thought to be a case of accident.

On December 2, a domestic, Mary Flannigan, aged seventeen, at 537 Massachusetts Avenue, was found dead in bed, having been asphyxiated by escaping gas. It was thought to be accidental.

On December 5, W. H. H. Morrow was found asphyxiated by gas in his office, No. 45 Kilby Street, Boston. It was thought that his death was the result of an accident.

On December 7, a man, thought to be E. H. Titus, of Wakefield, from papers found on his person, was found dead in his room at 219 Harrison Avenue, Boston. The gas burner in his room was wide open, and it was thought to be a case of suicide.

On December 7, two men about 35 years of age, John Wing and James Flannery, were found in their room in the Eastern Hotel, Boston. Flannery was dead, the other unconscious; caused by gas which was escaping from an open burner.

On December 11, Thomas W. Underhill, a butler employed by Mrs. Ellen H. Weld, on Avon St., Brookline, was found asphyxiated in his room. The gas-cock was turned on full. It would seem that the flame might have been extinguished and then turned on again accidentally, as the appearances did not indicate suicide.

On December 18, Dr. Frank Williams, a prominent dentist in Greenfield, was found dead in his bed in that town, in the morning. The gas in his room was turned on, and it may have been accidental; he had been suffering from paralysis and was at times unable to help himself.

On December 28, B. F. Patrick, employed as clerk in the Fitchburg Railroad Office, freight department, was found in the office on Warren bridge about 8.15, having been asphyxiated by gas. It was thought he went to the office the evening before to do some work, and fell asleep, not realizing the gas was turned on.

ACCIDENTS FROM ELECTRICITY. FATAL CASES.

On October 4 an accident occurred in Boston, by which two linemen, C. E. Day, aged twenty-four and A. J. Monroe, aged twenty-five, lost their lives. Day was at work trimming an arc lamp on Congress Street, opposite Channing, when he received an electric shock. Monroe attempted to

assist Day and received a shock which caused him to fall to the ground. He was taken unconscious to the Emergency Hospital, where he died an hour later.

On November 8, A. J. Hilton, a lineman employed by the Boston Electric Light Company, was killed while attempting to trim an arc light at the corner of Congress Street and Exchange Place. He received a shock and fell to the ground, a distance of thirty feet. He was taken to the Emergency Hospital, but died on the way thither.

OTHER ACCIDENTS FROM GAS.

On March 2, Tridor Schlubski was overcome by gas in a room at the Hampton House, Boston; the gas was found on at full blast when he was discovered. He was taken to the City Hospital, where his condition was not considered dangerous.

On March 17, T. S. Pierce, of Middleborough, was found unconscious in his room in the Crawford House, and the gas turned on. He was taken to the City Hospital.

On the evening of March 17, a gas explosion occurred in the cellar of the store at 51 Whitney Street, Roxbury, slightly injuring Joseph Nilan, who was struck by a missile.

On April 25, Gordon Smith was found in his room, 673 Tremont Street, unconscious, and the gas turned on full. He was taken to the City Hospital.

On May 14, Robert Shaw, of Cambridge, an employee of the Cambridge Gas Light Company, was severely burned about the head and face by the sudden igniting of gas from the pipe in Bow Street. Workmen had placed new gas pipes in the trenches, and while allowing enough gas to escape to drive out the air in the pipe, the gas took fire from a lantern which had been placed near by as a danger signal.

On June 23, James Leonard, an employee of the Brookline Gas Light Company, while at work in a trench on Thorndike Street, was overcome by escaping gas. He was taken to the City Hospital.

On July 20, three men were injured by a gas explosion in the store of A. L. Lovejoy on Washington Street. Their names were Lovejoy, Taber and Flaherty. The two latter were connected with Ladder Company 8, Boston Fire Department. It is thought the gas was from a leak in the main pipe.

On September 17, fifteen persons had a narrow escape from death by escaping gas in house No. 40 Hanson Street. Many of them were seriously overcome. It was caused by a leak in a gas pipe, it not being properly connected to the meter; a patent governor had been placed there the day before, and the parties had apparently been very careless in making the connection.

On September 19, the carelessness of a workman caused an explosion of gas at the residence of Dr. Charles H. Brown, 11 Hancock Street, Boston. The workman was slightly injured.

On September 24, W. D. Stevens, aged fifty, was found unconscious in his room, 11 Allen Street, Boston.

On September 29, William Soule, a foreman in the employ of the Brookline Gas Light Company, was engaged in making a connection in a gas main on Huntington Avenue, near Mechanics Building, when a gas bladder burst in the main and he was overcome by the escaping gas.

On October 5, Miss Margaret Gilfoyle, a domestic at 216 High Street, Lowell, was nearly asphyxiated by gas.

On October 5, Miss Fannie Shackford was found at her home, Brookline St., Boston, unconscious from escaping gas.

On October 5; Chin Toy was overcome by gas escaping from a defective pipe at the building 29 Harrison Ave.

On October 11, an unknown man was found at his room at the Berkeley House, Cambridge Street, Boston, unconscious from escaping gas.

On October 20, Henry Kane and John Bannon, employees of the Brookline Gas Light Company, were severely burned about the hands and face by an explosion of gas in front of the house, 1 Bowdoin Street.

On November 19, two women were overcome by gas while asleep at their residence on Whitfield Street.

On November 21, John and Michael Cooney were found unconscious from escaping gas in their room at 139 Summer Street, Worcester.

On December 2, two elderly ladies were discovered unconscious in their room at St. George Hotel, Washington Street, Boston, overcome by escaping gas, the valve allowing the gas to pass from chandelier to radiator having been left open.

On December 6, George P. Bull was found lying upon the bed in his room, 52 West Dedham Street, in an unconscious condition. He had been almost asphyxiated by escaping gas.

OTHER ACCIDENTS CAUSED BY ELECTRICITY.

On July 23, F. B. Bisbee, a trimmer in the employ of the Brookline Gas Light Company, placed his hand in contact with a live wire while at work on an arc light on Cambridge Street. His left hand and foot were badly burned. He fell from the pole into his wagon.

On September 24, John Kanarie, of Somerville, aged thirty, while employed by the Boston Electric Light Company on the roof of a building on Gilbert Place, received a shock from contact with a live wire. He was taken to the Emergency Hospital, where he remained unconscious an hour.

On October 23, James E. Cutler, of Pittsfield, was accidentally brought into the circuit of a current of four thousand volts potential. Prompt attendance restored him to consciousness. Apparently his most serious injury was one or two bad burns.

On October 4, T. J. McCarthy, a trimmer, while in the act of climbing a city lamp post at the corner of Court and Washington Streets, received an electric shock and fell to the ground, striking on his heels and spraining his ankles. He received no other injury.

GAS COMPANIES.

The following table shows the corporate name, the localities supplied, the capital and par value of the shares of the gas companies in active operation on the thirtieth day of June last:—

CORPORATE NAME.	Localities Supplied.	Capital.	Par Value.
Adams Gas Light Co.,	Adams,	\$17,300	\$25
Amesbury & Salisbury Gas Co.,	Amesbury,	80,000	100
Amherst Gas Co.,	Amherst,	25,000	100
Arlington Gas Light Co.,	Arlington,	70,000	100
	Belmont,	—	—
	Winchester,	—	—
Athol Gas & Electric Co.,	Athol,	25,000	100
Attleborough Gas Light Co., ¹	Attleborough,	46,400	100
Bay State Gas Co.,	Boston (in part), ²	2,000,000	100
Beverly Gas & Electric Co.,	Beverly,	92,000	100
Boston Gas Light Co.,	Boston (city proper),	2,500,000	500
Brockton Gas Light Co.,	Brockton,	178,500	100
Brookline Gas Light Co.,	Brookline,	1,000,000	100
	Boston (in part),	—	—
Cambridge Gas Light Co.,	Cambridge,	700,000	100
	Somerville (in part),	—	—
Charlestown Gas & Electric Co.,	Charlestown,	500,000	50
	Somerville (in part),	—	—
	Medford (in part),	—	—
	Everett (in part),	—	—
Chelsea Gas Light Co.,	Chelsea,	300,000	100
	Everett (in part),	—	—
Chicopee Gas Works, ¹	Chicopee Centre,	30,000	—
Citizens' Gas Light Co. of Quincy,	Quincy,	53,000	100
Citizens' Gas Light Co. of Reading,			
South Reading and Stoneham,	Wakefield,	95,300	100
	Reading,	—	—
	Stoneham,	—	—
Clinton Gas Light Co.,	Clinton,	73,000	500
Cottage City Gas & Electric Light Co.,	Cottage City,	25,000	100
Danvers Gas Light Co.,	Danvers,	20,000	50
Dedham & Hyde Park Gas & Electric Light Co.,	Dedham,	100,000	50
	Hyde Park,	—	—
Dorchester Gas Light Co.,	Boston (Dorchester District),	400,000	100
	Milton,	—	—
East Boston Gas Co.,	Boston (E. Boston),	220,000	25
Easthampton Gas Co.,	Easthampton,	30,000	100
Fall River Gas Works Co.,	Fall River (in part),	288,000	100
Fitchburg Gas Co.,	Fitchburg,	150,000	50
Framingham Gas, Fuel & Power Co.,	South Framingham,	75,000	100
Gloucester Gas Light Co.,	Gloucester,	80,000	50
Greenfield Gas Light Co.,	Greenfield,	50,000	50
Haverhill Gas Light Co.,	Haverhill,	75,000	50
	Bradford,	—	—
Ipswich Gas Light Co.,	Ipswich,	16,000	100
Jamaica Plain Gas Light Co.,	Boston (Ward 23),	250,000	100
Lawrence Gas Co.,	Lawrence,	590,000	100
	Methuen,	—	—
	North Andover,	—	—
Leominster Gas Light Co.,	Leominster,	50,000	100
Lexington Gas Light Co.,	Lexington,	30,000	100
Lowell Gas Light Co.,	Lowell,	500,000	100
	Dracut,	—	—
	Tewksbury,	—	—

¹ Not incorporated.² Sold principally to other companies.

CORPORATE NAME.	Localities Supplied.	Capital.	Par Value.
Lynn Gas & Electric Co., . . .	Lynn,	\$400,000	\$100
	Swampscott,	—	—
	Saugus,	—	—
Malden & Melrose Gas Light Co., . . .	Malden,	220,000	100
	Melrose,	—	—
	Medford (in part),	—	—
	Everett (in part),	—	—
Manufacturers' Gas Light Co., . . .	Fall River (in part),	50,000	100
Marblehead Gas & Electric Light Co., . . .	Marblehead,	40,000	100
Marlborough Gas Light Co., . . .	Marlborough,	50,000	100
Milford Gas Light Co., . . .	Milford,	72,300	100
	Hopedale,	—	—
Nantucket Gas Light Co., . . .	Nantucket,	36,000	100
Natick Gas Light Co., . . .	Natick,	20,000	100
New Bedford Gas and Edison Light Co., . . .	New Bedford,	550,000	100
Newburyport Gas & Electric Co., . . .	Newburyport,	140,000	100
Newton & Watertown Gas Light Co., . . .	Newton,	250,000	100
	Watertown,	—	—
	Wellesley,	—	—
	Weston,	—	—
North Adams Gas Light Co., . . .	North Adams,	50,000	100
Northampton Gas Light Co., . . .	Northampton,	50,000	25
North Attleborough Gas Light Co., . . .	North Attleborough,	68,100	100
	Wrentham,	—	—
Norwood Gas Light Co., . . .	Norwood,	12,000	100
Pittsfield Coal Gas Co., . . .	Pittsfield,	62,500	100
Plymouth Gas Light Co., . . .	Plymouth,	40,000	100
Roxbury Gas Light Co., . . .	Boston (Roxbury District),	600,000	100
Salem Gas Light Co., . . .	Salem,	300,000	100
	Peabody,	—	—
South Boston Gas Light Co., . . .	Boston (South Boston),	440,000	100
Southbridge Gas & Electric Co., . . .	Southbridge,	50,000	50
Spencer Gas Co., . . .	Spencer,	85,000	100
Springfield Gas Light Co., . . .	Springfield,	500,000	100
Stoughton Gas & Electric Co., . . .	Stoughton,	24,000	100
Taunton Gas Light Co., . . .	Taunton,	80,000	50
Waltham Gas Light Co., . . .	Waltham,	140,000	100
Webster Electric Co., . . .	Webster,	45,000	100
	Dudley,	—	—
Westfield Gas Light Co., . . .	Westfield,	54,000	100
Williamstown Gas Co., . . .	Williamstown,	20,000	100
Woburn Gas Light Co., . . .	Woburn,	45,100	100
Worcester Gas Light Co., . . .	Worcester,	500,000	100

The company at Fitchburg furnishes water, that at Gloucester maintains a wharf and supplies water, and that at Springfield furnishes steam for heating. In addition to these, the companies in Amherst, Athol, Beverly, Brookline, Charlestown, Chelsea, Clinton, Cottage City, Easthampton, Fitchburg, Lawrence, Lexington, Lynn, New Bedford, Newburyport, Newton, North Adams, Southbridge, Spencer, Stoughton, Wakefield, Waltham, Webster and Westfield, have furnished electric light.

The following table shows the names of the owners of gas works not owned by gas companies, the localities supplied, and the estimated value of the plants :—

Chicopee Manufacturing Co., . . .	Chicopee Falls, . . .	\$25,000 00
Holyoke Water Power Co., . . .	Holyoke, . . .	100,000 00
Otis Co., . . .	Ware, . . .	10,000 00
Mrs. M. L. Ruggles, . . .	Gardner, . . .	14,100 00

The following companies report bonds and notes outstanding :¹—

Amherst, . . .	\$18,500 00	Lowell, . . .	\$13,000 00
Athol, . . .	25,000 00	Lynn, . . .	168,800 00
Beverly, . . .	11,800 00	Malden, . . .	25,500 00
Boston, . . .	180,000 00	Marblehead, . . .	7,000 00
Brockton, . . .	100,000 00	Nantucket, . . .	2,150 00
Brookline, . . .	1,859,600 00	Natick, . . .	10,000 00
Charlestown, . . .	70,400 00	New Bedford, . . .	236,800 00
Chelsea, . . .	115,000 00	Newburyport, . . .	14,000 00
Citizens' (Quincy), . . .	30,500 00	Newton, . . .	111,000 00
Citizens' (Reading, etc.), . . .	149,250 00	North Adams, . . .	45,000 00
Clinton, . . .	74,000 00	Northampton, . . .	5,000 00
Dedham, . . .	8,500 00	North Attleborough, . . .	33,915 00
Easthampton, . . .	5,000 00	Plymouth, . . .	2,000 00
Fitchburg, . . .	12,200 00	Southbridge, . . .	17,500 00
Framingham, . . .	95,000 00	Spencer, . . .	85,000 00
Gloucester, . . .	5,000 00	Springfield, . . .	25,000 00
Greenfield, . . .	1,000 00	Waltham, . . .	71,000 00
Haverhill, . . .	27,500 00	Webster, . . .	32,875 00
Ipswich, . . .	8,400 00	Westfield, . . .	45,225 00
Jamaica Plain, . . .	70,000 00	Williamstown, . . .	13,311 28
Lawrence, . . .	150,000 00	Worcester, . . .	128,000 00
Lexington, . . .	27,595 66		

¹ The amounts stated are not intended to include notes given for current supplies.

The following table shows the whole number of stockholders, the number resident in Massachusetts, and the value of the stock held within the Commonwealth: —

COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Adams,	8	8	\$17,300
Amesbury,	12	12	60,000
Amherst,	35	35	25,000
Arlington,	49	40	42,000
Athol,	8	3	2,300
Attleborough,	21	17	44,800
Bay State (Boston),	5	3	300
Beverly,	39	39	92,000
Boston,	6	4	2,000
Brockton,	54	49	176,500
Brookline,	79	66	207,700
Cambridge,	416	365	630,700
Charlestown,	260	244	465,650
Chelsea,	134	127	287,800
Citizens' (Quincy),	8	8	53,000
Citizens' (Reading, etc.),	44	42	94,500
Clinton,	24	24	73,000
Cottage City,	10	10	25,000
Danvers,	18	17	11,950
Dedham,	35	29	59,350
Dorchester,	20	19	303,900
East Boston,	140	114	187,200
Easthampton,	40	34	26,900
Fall River,	16	11	11,000
Fitchburg,	52	48	138,650
Framingham,	20	18	48,000
Gloucester,	85	84	78,000
Greenfield,	34	26	42,750
Haverhill,	44	39	71,300
Ipswich,	20	20	16,000
Jamaica Plain,	141	130	235,900
Lawrence,	226	205	530,500
Leominster,	58	53	48,200
Lexington,	21	20	29,900
Lowell,	314	273	448,400
Lynn,	164	155	387,700
Malden,	148	125	187,500
Manufacturers' (Fall River),	7	7	50,000
Marblehead,	28	23	37,500
Marlborough,	15	15	50,000
Milford,	55	48	71,700
Nantucket,	52	48	34,600
Natick,	21	21	20,000
New Bedford,	366	326	491,900
Newburyport,	98	83	130,100
Newton,	175	162	236,200
North Adams,	37	29	48,800

COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Northampton,	42	31	\$31,200
North Attleborough,	37	32	65,000
Norwood,	4	3	9,300
Pittsfield,	57	44	54,700
Plymouth,	33	28	30,900
Roxbury,	6	4	600
Salem,	249	221	276,600
South Boston,	8	6	1,600
Southbridge,	69	66	47,550
Spencer,	17	17	85,000
Springfield,	123	114	448,800
Stoughton,	8	8	24,000
Taunton,	114	105	74,950
Waltham,	101	92	180,000
Webster,	16	16	45,000
Westfield,	23	20	47,700
Williamstown,	3	3	20,000
Woburn,	41	40	44,600
Worcester,	190	179	460,500

The following statistics exhibit the aggregate receipts and expenses of all the companies in the State, compiled from the items relating to the manufacture and sale of gas in the returns of the last two years made to the Board : —

	FOR YEAR ENDING JUNE 30.	
	1893.	1894.
RECEIPTS : —		
For gas sold by meter,	\$5,439,302 81	\$4,500,605 49
For gas supplied to public lamps,	262,309 09	211,727 83
From sales of coke,	246,726 49	191,388 37
sales of tar,	151,735 02	113,731 62
sales of ammoniacal liquor,	23,702 18	14,857 98
rent of meters,	1,924 19	2,096 40
rent of gas stoves and engines,	1,159 31	1,461 27
rent of gas lamps,	1,119 64	792 94
public lamps other than gas lamps,	2,545 15	2,722 20
other sources,	695 11	3,484 76
Total,	\$6,132,329 28	\$5,012,868 86
EXPENSES : —		
1. Coals,	\$1,084,363 75	\$863,922 37
2. Enrichers,	290,334 14	414,248 64
3. Purifying materials,	29,393 79	24,294 63
4. Water,	24,333 06	23,243 61
5. Wages at works,	496,042 69	434,773 57
6. Repairs and maintenance of works (including renewal of retorts),	262,756 68	216,517 61
Amounts carried forward,	\$2,136,224 11	\$1,967,000 43

	FOR YEAR ENDING JUNE 30.	
	1893.	1894.
<i>Amounts brought forward,</i>	\$2,136,224 11	\$1,967,000 43
7. Apparatus and machinery,	39,388 56	54,985 31
8. Wages of meter takers, clerical labor in distribution, and salary or commissions of collectors,	124,096 14	128,457 10
9. Repairs, renewals, and maintenance of mains and service pipes,	151,156 00	125,825 84
10. Repairs and renewals of meters,	57,297 80	51,988 22
11. Lighting and repairing (gas lamps only),	11,708 71	11,399 27
12. Lighting and repairing, and materials used for other lamps,	2,401 71	2,410 84
13. Directors' allowances,	18,812 03	17,974 94
14. Salaries of officers,	152,122 80	152,667 89
15. General salaries,	126,151 93	132,196 09
16. Rent of offices,	23,581 64	24,814 86
17. General office expenses,	54,750 14	54,231 41
18. Taxes,	282,244 39	274,146 04
19. Fire insurance,	15,342 07	11,584 12
20. Law expenses,	55,676 01	22,187 97
21. Claims,	4,306 28	7,304 25
22. Bad debts,	7,084 11	15,742 53
23. Incidental expenses,	13,879 24	21,881 68
24. Gas bought,	838,970 46	556,556 12
Total,	\$4,115,194 11	\$3,633,354 91
Leaving an apparent net profit on their gas business of,	\$2,017,135 17	\$1,409,513 95
They have also received for interest, etc.,	21,514 36	13,834 81
for rents, etc.,	107,312 76	149,606 70
as profits from electric lighting,	189,425 38	184,105 57
Making a total of	\$2,335,387 67	\$1,757,061 03
From these receipts were paid interest on bonds and loans,	\$541,669 79	\$169,767 84
Dividends,	1,126,245 87	1,194,645 89
Other items,	237,585 94	501,083 70
	\$1,905,501 60	\$1,805,497 43
Leaving a surplus for the year of	\$429,886 07	
Leaving a deficit for the year of		\$108,436 40

Three¹ of the companies appear not to have earned expenses, and twenty² others have not earned sufficient to warrant the declaration of any dividend.

The receipts from gas sold by meter show a decrease of \$938,697.32. More than half of this is due to the large reduction in the price of gas supplied by the Boston companies, and the remainder apparently to the general financial depression, since the outputs of nearly half the companies has fallen off from eight to twenty per cent.

Receipts from public lamps have this year decreased \$50,581.26. Nearly all of this also has been borne by the Boston companies,

¹ Two last year.

² Thirteen last year.

the loss in the others having been less than half the average of the last seven years.

The charges for depreciation have this year been unusually large, and it is due to this that for the first time since 1885 the entire operations of the year show a deficit.

In the appendix will be found, under date of June 30, 1894, the separate balance sheets, profit and loss and manufacturing accounts of the gas companies, as taken from the annual returns, with corrections so far as made by the Board after examination and correspondence with the officers of the several companies.

Aggregates from these balance sheets and those in the returns of 1893 show the following facts:—

	June 30, 1893.	June 30, 1894.
ASSETS:—		
Real estate, machinery, street mains and meters,	\$24,568,228 71	\$23,006,289 66
Cash on hand,	579,321 12	464,264 00
Due for gas,	462,814 99	442,487 11
Other accounts due,	126,572 80	232,625 46
Materials, etc.,	486,291 83	523,469 53
Notes receivable,	190,998 83	89,436 92
Investments,	486,608 88	552,640 55
Electric assets,	2,802,290 11	2,880,455 11
	\$29,703,127 27	\$28,191,668 34
LIABILITIES:—		
Capital stock,	\$14,253,500 00	\$15,708,500 00
Bonds,	1,393,715 00	1,960,715 00
Notes payable,	5,842,938 30	1,732,858 78
Unpaid bills,	329,402 91	334,336 21
Unpaid dividends,	26,365 01	26,364 96
Deposits,	42,842 29	37,773 14
Interest due and unpaid,	36,458 97	52,607 84
Other items,	57,193 02	681,078 97
	\$21,982,415 50	\$20,534,234 90
Reserved and depreciation funds,	550,083 02	534,846 12
	\$22,532,498 52	\$21,069,081 02
Surplus,	7,170,628 75	7,122,587 32
	\$29,703,127 27	\$28,191,668 34

Of these companies—

58 ¹ show an aggregate surplus of	\$7,395,054 68	\$6,879,283 66
10 ² show an aggregate deficit of	224,425 93	243,303 66
Leaving total net surplus, as shown above,	\$7,170,628 75	\$7,122,587 32
Which, added to reserves carried as liabilities,	550,083 02	534,846 12
Would show an actual surplus of	\$7,720,711 77	\$7,657,433 44
Equivalent to a per cent. on capital of about	54	48

¹ 58 in 1893.

² 10 in 1893.

The following table shows the valuation of the property of each company, as assessed by the local assessors : —

COMPANY.	Assessed Value.	COMPANY.	Assessed Value.
Adams,	\$17,300	Lowell,	\$1,001,240
Amesbury,	18,700	Lynn,	441,500
Amherst,	6,550	Malden,	199,050
Arlington,	35,160	Manufacturers' (Fall River),	55,000
Athol,	12,000	Marblehead,	13,800
Attleborough,	26,200	Marlborough,	41,765
Bay State,	661,500	Middleborough,	36,200
Beverly,	81,200	Milford,	86,400
Boston,	4,643,400	Nantucket,	6,000
Brockton,	96,700	Natick,	14,200
Brookline,	737,300	New Bedford,	466,400
Cambridge,	839,700	Newburyport,	130,200
Charlestown,	718,400	Newton,	387,695
Chelsea,	344,650	North Adams,	32,500
Chicopee,	40,000	Northampton,	64,900
Chicopee Falls,	10,000	North Attleborough,	58,100
Citizens' (Quincy),	13,650	Norwood,	11,000
Citizens' (Reading, etc.),	59,000	Otis Co. (Ware),	13,650
Clinton,	73,700	Pittsfield,	76,800
Cottage City,	10,400	Plymouth,	23,350
Danvers,	4,000	Roxbury,	633,400
Dedham,	33,150	Salem,	286,000
Dorchester,	298,600	South Boston,	386,100
East Boston,	231,400	Southbridge,	30,200
Easthampton,	33,000	Spencer,	24,400
Fall River,	285,100	Springfield,	610,850
Fitchburg,	137,425	Stoughton,	9,000
Framingham,	42,000	Taunton,	65,900
Gardner,	10,850	Waltham,	286,800
Gloucester,	80,000	Webster,	31,800
Greenfield,	29,000	Westfield,	61,200
Haverhill,	165,150	Williamstown,	6,350
Holyoke,	260,000	Woburn,	51,000
Ipswich,	5,400	Worcester,	664,800
Jamaica Plain,	224,400		
Lawrence,	524,000		
Leominster,	20,000		
Lexington,	13,213		
			\$17,049,538

Included in the above are certain companies which have electric light plants, and the following shows the assessed value of such wherever separately returned : —

Amherst,	\$5,500	Middleborough,	\$22,000
Athol,	5,500	New Bedford,	182,400
Beverly,	34,900	Newton,	113,150
Charlestown,	110,000	North Adams,	13,800
Chelsea,	75,950	Southbridge,	25,700
Clinton,	59,500	Waltham,	120,000
Holyoke,	160,000	Webster,	21,500
Lawrence,	90,000	Westfield,	19,700
Lexington,	6,000		
Lynn,	265,000	Total,	\$1,330,600

The value of the gas plants, as assessed by the local assessors, is then in round numbers \$15,500,000, as the electric plants of the Brookline, Cottage City, Easthampton, Fitchburg, Newburyport, Stoughton, and Citizens of Reading companies are not given in the above table.

The following table shows the amount paid by each company for taxes after deducting the amounts belonging to the electrical departments and the amount for each thousand feet of gas sold :—

COMPANY.	Amount of Taxes paid.	Amount per Thousand sold.
Adams,	\$634 20	\$0 1633
Amesbury,	725 74	1702
Amherst,	37 81	0438
Arlington,	1,104 28	1840
Athol,	146 67	0542
Attleborough,	537 32	0662
Bay State,	9,704 99	0113
Beverly,	760 71	1089
Boston,	65,810 06	0587
Brockton,	3,787 20	2401
Brookline,	7,866 63	0564
Cambridge,	20,124 18	1412
Charlestown,	9,077 48	1016
Chelsea,	4,186 77	1488
Chicopee,	593 88	0827
Citizens' (Quincy),	410 04	0616
Citizens' (Reading, etc.),	560 64	0884
Clinton,	395 71	0870
Cottage City,	144 65	0529
Danvers,	105 76	0498
Dedham,	520 63	1042
Dorchester,	5,929 68	0591
East Boston,	5,095 68	1201
Easthampton,	750 64	1828
Fall River,	6,728 75	1256
Fitchburg,	1,448 94	0875
Framingham,	763 53	0566
Gardner,	267 25	1908
Gloucester,	2,373 58	1230
Greenfield,	476 20	1374
Haverhill,	3,140 08	0547
Holyoke,	1,771 50	0368
Ipswich,	63 43	0445
Jamaica Plain,	5,002 33	1017
Lawrence,	11,825 84	1817
Leominster,	561 25	3424
Lexington,	100 00	1974
Lowell,	18,604 33	0768
Lynn,	5,632 36	0631

COMPANY.	Amount of Taxes paid.	Amount per Thousand sold.
Malden,	\$4,044 01	\$0 0989
Manufacturers' (Fall River),	985 89	0663
Marblehead,	400 43	1146
Marlborough,	459 54	0978
Middleborough,	5 07	0080
Milford,	1,570 70	1759
Nantucket,	77 61	0430
Natick,	289 64	1228
New Bedford,	3,543 48	0822
Newburyport,	1,404 01	1955
Newton,	5,467 95	0861
North Adams,	495 28	0304
Northampton,	1,051 53	0794
North Attleborough,	1,789 27	1723
Norwood,	198 57	1025
Otis Co. (Ware),	202 55	0750
Pittsfield,	1,608 37	1221
Plymouth,	413 06	0987
Roxbury,	13,188 05	0729
Salem,	4,846 27	1409
South Boston,	7,001 07	0906
Southbridge,	239 44	1710
Spencer,	322 25	0410
Springfield,	8,185 72	0902
Stoughton,	195 14	3193
Taunton,	1,876 48	0511
Waltham,	2,520 88	1165
Webster,	151 44	0904
Westfield,	640 84	0863
Williamstown,	100 90	1277
Woburn,	960 43	1159
Worcester,	12,139 45	0851
	\$274,146 04	-

The total sum paid by the companies for taxes, including State inspection, after apportioning to electric account that part of the gas companies' taxes belonging to their electrical departments, was \$274,146.04, an average of 6.7 cents per thousand feet of gas sold; being a decrease from the previous year in the total amount of \$8,908.35, and a difference of less than one tenth of a cent per thousand feet sold.

DIVIDENDS.

The dividends declared by the several companies during the year are shown in the following table:—

COMPANY.	Rate per Cent.	Amount of Dividends.	Amount per Thousand sold.
Adams,	10	\$1,730	\$0 4456
Amesbury,	5	3,000	6464
Amherst,	—	2 —	—
Arlington,	5	3,500	5831
Athol,	—	2 —	—
Attleborough,	8	3,712	4575
Bay State,	10	200,000	2335
Beverly,	8	7,360	—
Boston,	10	250,000	2230
Brockton,	6	10,710	6792
Brookline,	2	20,000	—
Cambridge,	10	70,000	4914
Charlestown,	10	50,000	—
Chelsea,	2½	7,500	—
Chicopee,	12	3,600	5012
Citizens' (Quincy),	—	2 —	—
Citizens' (Reading, etc.),	—	2 —	—
Clinton,	—	2 —	—
Cottage City,	—	2 —	—
Danvers,	2	400	1884
Dedham,	—	2 —	—
Dorchester,	8	32,000	3187
East Boston,	10	22,000	5185
Easthampton,	3	900	—
Fall River,	10	28,800	5376
Fitchburg,	10	15,000	—
Framingham,	—	2 —	—
Gloucester,	9	\$ 7,200	3732
Greenfield,	—	\$ 2,040	5540
Haverhill,	10	7,500	1307
Ipswich,	—	2 —	—
Jamaica Plain,	10	25,000	4410
Lawrence,	6½	38,350	—
Leominster,	4	2,000	1 2201
Lexington,	1	200	—
Lowell,	12	60,000	2476
Lynn,	8	31,200	—
Malden,	6	13,200	3231
Manufacturers' (Fall River),	10	5,000	3365
Marblehead,	1	400	1145

¹ In addition to this dividend, a rebate is allowed to mills owning stock. This rebate amounted to \$1,611.89.

² No dividend declared.

³ An additional dividend of three per cent. was declared from the earnings of wharf property.

⁴ Six per cent. on preferred stock (\$2,000) and four per cent. on common stock (\$48,000).

COMPANY.	Rate per Cent.	Amount of Dividends.	Amount per Thousand sold.
Marlborough,	—	1 —	—
Middleborough,	—	1 —	—
Milford,	10	7,230	\$ 8116
Nantucket,	—	1 —	—
Natick,	—	1 —	—
New Bedford,	6	33,000	—
Newburyport,	5½	7,700	—
Newton,	8	20,000	—
North Adams,	8	4,000	—
Northampton,	8	4,000	3021
North Attleborough,	6	4,088	3935
Norwood,	—	1 —	—
Pittsfield,	12	7,500	5695
Plymouth,	2	800	1911
Roxbury,	5½	33,000	1824
Salem,	4	12,000	3489
South Boston,	6	26,400	3418
Southbridge,	6	2,850	—
Spencer,	—	1 —	—
Springfield,	8	40,000	4408
Stoughton,	6	1,440	—
Taunton,	10	8,000	2179
Waltham,	6	8,400	—
Webster,	2	900	—
Westfield,	8	4,320	—
Williamstown,	—	1 —	—
Woburn,	6	2,706	3267
Worcester,	8	40,000	2803
	—	\$1,190,514	—

¹ No dividend declared.

PRICE OF GAS.

The following companies reduced the price of gas during the year ending June 30, 1894 :—

Adams,	Chelsea,	Lowell,
Amesbury,	Chicopee Falls,	Lynn,
Attleborough,	Citizens (Reading, etc.),	Malden,
Beverly,	Dorchester,	Newton,
Brookline,	Fitchburg,	Pittsfield,
Cambridge,	Holyoke,	Roxbury,
Charlestown,		South Boston.

The following pages show the price charged by the several companies, June 30, 1894; the average candle-power, as shown by the tests made by the State inspector of gas; and the average price, per thousand feet sold by meter, received in the two years ending June 30, 1894.

COMPANY.	Average Candle- power.	Gross Price.	REMARKS.	Average Price, 1892-93.	Average Price, 1893-94.
Adams,	17.7	\$2 50	Twenty per cent. discount, if paid within 5 days from date of bill,	\$2 38	\$2 33
Amesbury,	23.7	2 00	Special rates to large consumers,	1 76	1 88
Amherst,	34.1	6 00	For prompt payment if bill amounts to \$5, discount 5 per cent.; to \$10, 10 per cent.; to \$20, 15 per cent.; to \$50, 20 per cent.; to \$75, 25 per cent. Oil gas, with 5 to 8 per cent. of air,	5 21	5 48
Arlington,	17.1	2 25	Discounts: 50 cents per M, if bill is settled within 20 days; 10 per cent. additional to small mills, etc.; 20 per cent. to large mills, etc.; 50 per cent. for gas for cooking,	2 50	2 50
Athol,	19.1	3 00	Discount of ten per cent. if paid on or before the sixteenth of the month,	2 33	2 38
Attleborough,	17.4	2 00	Discount of thirty cents per M to consumers of 10,000 feet and upward, 20 cents per M to consumers of over 1,000 feet and less than 10,000 feet a quarter. \$2 per M net for gas stoves,	2 00	1 85
Bay State (Boston),	18.7	1 00		1 23	98
Beverly,		2 40			
Boston,	24.6	1 00	Discounts: 5 per cent. off bills less than 5,000 feet; 5,000 feet and over, 21 cents per M, if paid within 10 days. Fuel gas on separate meters, \$1.25 net,	2 31	2 19
Brockton,	19.0	2 10	Discount ten cents per M if paid before the twelfth of the month. Special rate to consumers in Boston, \$1 per M,	1 26	1 00
Brookline,	26.6	1 50	Discount 15 cents per M, if paid within 25 days from date of bill. Large consumers, \$1.30 net,	1 97	1 90
Cambridge,	17.9	1 50	Discount 30 cents per M, if paid in 25 days,	1 89	1 23
Charlestown,	18.7	1 60	Discounts: 20 cents on bills paid within 25 days; \$1.60 per M to consumers of over 500,000 feet per annum; \$1.50 per M to consumers of over 1,000,000 feet per annum,	1 53	1 36
Chelsea,	17.7	1 90	Discount 50 cents per M on bills paid on or before the 10th of the month. To consumers using 5,000 feet per month 75 cents per M discount; special rates to very large consumers,	1 55	1 47
Chicopee,	20.1	2 50	Discount of 25 per cent. on bills paid within ten days. Oil gas, with 15 per cent. air, two dollars and fifty cents per M for houses, and \$2 for stoves, offices, stores and public buildings; no discounts,	1 80	1 74
Chicopee Falls,	22.8	4 00	Discounts: if bills paid within 15 days 20 cents per M; for gas stoves, engines and other mechanical purposes, 40 cents per M,	1 85	1 61
Citizens' (Quincy),	17.6	2 50		3 75	3 36
Citizens' (Reading, etc.),	16.6	2 00		2 13	2 12
				2 19	1 77

Clinton,	18.1	2 50	Discount 10 per cent. on bills paid within ten days. Large consumers supplied at \$2, but no discount.	2 15	2 12
Cottage City,	-	2 20	Discount 20 cents per M, if paid in 5 days. For fuel through separate meter, \$1 per M net. During November, December, January, February, March and April, \$1 net per M. Water gas (non-illuminating),	1 47	1 56
Danvers,	17.5	3 00	Discounts: On monthly bills from \$1 to \$3, 10 per cent.; from \$3 to \$9, 20 per cent.; from \$9 to \$24, 25 per cent.; over \$24, 33 per cent.	2 37	2 48
Dedham,	19.2	2 50	Discount 20 per cent., for payment before the 15th of the month,	2 01	2 03
Dorchester,	24.8	1 40	Discount 10 cents per M, on bills paid on or before the 12th of the month,	1 52	1 32
East Boston,	17.9	1 60	Discount 25 cents per M, on bills paid before the 15th of the month,	1 72	1 52
Easthampton,	22.0	3 00	Discount 63 per cent, making \$2.80 net. To the town, and consumers using 50,000 feet a year, the bills are made at \$2.50, with a discount of 4 per cent, making net price \$2.40. Largest consumers, \$2.25 net.	2 57	2 58
Fall River,	24.2	1 70	Discounts: consumers of 1,000 feet or less per month, 10 cents per M; over 1,000 feet and not over 10,000 feet, 30 cents per M; over 10,000 feet, 40 cents per M; to mills, 45 cents per M.	1 45	1 37
Fitchburg,	17.6	2 00	Discount of 10 per cent. for payment on or before the twentieth of the month.	1 79	1 81
Framingham,	-	90	Large consumers, \$1.75 to \$1.50,	49	0 48
Gardner,	36.5	6 00	To consumers of 1,000 to 50,000 feet per month, 60 cents per M; of more than 50,000 per month, 48 cents per M. Discount 163 per cent. for payment before the 15th of the month. Non-illuminating water gas,	4 38	4 59
Gloucester,	17.6	2 00	Discounts vary according to amount used from 10 to 33½ per cent., if paid by the 10th of the month. Pure oil gas,	1 53	1 58
Greenfield,	16.9	2 50	Discounts 25 per cent., if paid on or before the 15th of the month,	2 20	2 19
Haverhill,	26 0	1 50	On bills of \$2.50 for stores, 10 per cent. discount if paid in 5 days; on bills of \$2.50 for stores, 10 per cent.,	1 41	1 40
Holyoke,	17.9	2 00	Discount 10 cents per M, if paid on or before the 10th. Day consumption for manufacturing purposes, \$1.25,	1 53	1 45
Ipswich,	24.2	3 50	Discounts: 35 per cent. to consumers of 360,000 feet per year, 25 per cent. to all others. For gas engines, \$1.25,	2 97	3 07
Jamaica Plain,	18.4	2 00	Oil gas, 33½ per cent. air,	1 89	1 79
Lawrence,	19.8	1 60	Twenty cents per M discount on all bills paid within 15 days. City buildings 5 per cent. off net price,	1 43	1 37
			Twenty cents per M discount for less than 250,000 feet per year, if paid before the 15th of the month. Between 250,000 and 800,000 feet per year, \$1.50 less 10 cents. Over 800,000, \$1.30 net. For gas in stores, \$1.30 net,		

COMPANY.	Average Candle- power.	Gross Price.	REMARKS.	Average Price.	
				1892-3.	1893-4.
Leominster,	29.0	\$4 00	Oil gas, with 40 per cent. air. Discount 50 cents per M on monthly bills of 3,000 feet and over.	\$3 76	\$3 80
Lexington,	28.4	6 00	Discount for payment by the 10th of the month: on bills of \$10 or less, 10 per cent.; over \$10, 15 per cent.; over \$20, 20 per cent.; over \$30, 25 per cent. A few large consumers, special rates. Oil gas, with 33½ per cent. air.	5 35	5 51
Lowell,	19.5	1 20	Discount 20 cents per M, if paid within 5 days.	1 10	1 06
Lynn,	20.0	1 50	Discount 20 cents per M, for payment within 10 days. Gas engines \$1.00 per M net.	1 39	1 30
Malden,	18.3	1 90	Discount 30 cents per M, if paid by the 20th of the month.	1 78	1 70
Manufacturers' (Fall River),	18.4	-	To consumers using less than 500 feet per month, \$1.80 per M; using 500 feet and less than 1,000 feet, \$1.70 per M; consumers of 1,000 feet or more per month, \$1.40 per M. To mills \$1.25 per M.		
Marblehead,	17.6	3 00	Discounts: 10 per cent. on monthly bills of \$1 to \$3; 16½ per cent. on bills from \$3 to \$12, and 25 per cent. on bills over \$12.	1 37	1 28
Marlborough,	17.5	2 50	Discounts from 10 to 30 per cent.	2 50	2 68
Milford,	18.5	2 00	Bills amounting to \$5 per month, 5 per cent. discount; \$10 a month, 10 per cent.; \$50 a month, 15 per cent.	2 23	2 13
Nantucket,	18.0	2 50	Net rate to most consumers \$2; to some \$1.50.	1 84	1 87
Natick,	17.5	2 00	Discounts: 10 cents per M, if paid on or before the 15th of the month; 20 cents per M to consumers of 4,000 feet.	1 99	1 96
New Bedford,	20.0	1 80	Less than 4,000 feet per month 10 per cent. discount; 4,000 feet or over per month 25 per cent. discount for payment by the 10th of the month. Certain large consumers, \$1.30 and \$1.25 net.	1 82	1 80
Newburyport,	17.1	2 50	Discounts: 20 per cent. on bills of 1,000 feet or more per month; 10 per cent. on all less than 1,000 feet per month, if paid within 10 days.	1 47	1 54
Newton,	17.6	1 80	30 cents per M discount for cash in 20 days.	2 00	2 00
North Adams,	17.8	1 85	To some consumers, for mill consumption special rates.	1 80	1 48
Northampton,	18.1	2 00	To large consumers, 5 per cent. discount, if paid within 5 days.	1 61	1 59
North Attleborough,	17.3	2 50	Discount of 50 cents per M, paid on or before the 16th of the month.	1 92	1 86
Pittsfield,	18.4	2 25	If paid within 15 days, discount of 25 cents per M.	2 00	2 00
Pittsford,	23.2	2 00	Discounts: 5 per cent. on bills of less than 1,000 feet per month; 10 per cent. on bills of 1,000 feet and less than 25,000; 25 per cent. on bills of 25,000 feet or over.	2 00	2 00
Plymouth,	17.4	2 50	Special price to large consumers.	1 88	1 75
Roxbury,	24.1	1 00		1 94	1 90
				1 52	1 08

Salem,	18.6	2 00	Discount 20 per cent., if paid on or before the 15th of the month; 25 per cent. on bills of 20,000 feet and over, per month.	1 60	1 60
South Boston,	23.2	1 40	Discount 10 cents per M, if paid on or before the 12th of the month.	1 52	1 31
Southbridge,	24.9	3 00	Discounts: 5 per cent. to consumers of 1,000 feet; 10 per cent. to consumers of 2,000 feet and over. Oil gas, with 30 to 40 per cent. air.	2 80	2 81
Spencer,	20.9	1 60	20 cents per M discount on all bills paid on or before the 15th day of the month.	1 60	1 60
Springfield,	18.4	1 60	Discount 10 per cent., if paid by the 10th of the month. Pure oil gas.	1 66	1 40
Stoughton,	42.5	5 50	Over 125,000 feet per quarter, \$1.40 per M.	4 95	4 95
Taunton,	17.6	1 50	Discount 10 per cent., if paid by the 15th of the month; also special rates to large consumers.	1 47	1 47
Waltham,	19.2	2 00	Public institutions, \$1.75,	1 67	1 68
Ware,	17.8	2 00	If more than 20,000 feet is used in year, \$2.15 per M for such excess. Gas engines	1 88	1 99
Webster,	18.3	2 50	\$2.00. Discount from each of these prices for payment within 5 days, 25 cents per M.	2 50	2 50
Westfield,	18.4	2 25	Discount 5 per cent., if paid before the 10th of the month, 5 per cent. additional on bills amounting to \$5 per month; some large consumers, \$5 per M net. Pure oil gas.	1 96	1 96
Williamstown,	46.3	6 00	Discount 20 cents, if paid on or before the 15th of the month.	5 28	5 31
Woburn,	18.0	1 80	Discount 30 cents per M, if paid on or before the 15th of the month.	1 72	1 57
Worcester,	19.6	1 70		1 50	1 40

The average price paid by consumers for coal gas to the companies selling annually more than 30,000,000 feet each is \$1.20 per thousand feet. If the Boston and Bay State companies be excluded the average is \$1.34. The average price received by the remainder of the coal-gas companies is \$1.79, making an average for all of \$1.26 per thousand. The average price for oil gas is \$3.81 per thousand feet.

The average price paid for coal gas in 1886 was \$1.72; in 1887, \$1.66; in 1888, \$1.56; in 1889, \$1.45; in 1890, \$1.39; in 1891, \$1.31; in 1892, \$1.38; and in 1893, \$1.27.

The following table shows the amount of gas made in the year ending June 30, 1894, and in the year ending June 30, 1893; the amount sold by meter and to public lamps in both these years; the amount used at works and offices, with the amount of gas unaccounted for during the year ending June 30, 1894, and the percentage of unaccounted-for gas in both years.

NOTE.—The terms "coal gas" and "coal-gas companies" whenever used in the report are intended, unless otherwise qualified, to include all the companies except those that make their gas entirely from oil distilled in closed retorts externally fired.

Coal Gas.

COMPANY.	Gas made. Year ending June 30, 1894.	Gas made. Year ending June 30, 1893.	Gas sold by Meter. Year ending June 30, 1894.	Gas sold by Meter. Year ending June 30, 1893.	Gas sold for Public Lamps. Year ending June 30, 1894.	Gas sold for Public Lamps. Year ending June 30, 1893.	Gas used at Works and Offices. Year ending June 30, 1894.	Gas unac- counted for. Year ending June 30, 1894.	Percent- age unac- counted for 1894.	Percent- age unac- counted for 1893.
	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.		
Adams,	5,000,000	5,850,000	3,882,460	4,549,400	-	-	20,000	1,097,540	21.95	22.23
Amesbury,	5,415,500	5,804,700	4,072,075	5,143,800	168,000	168,000	-	964,925	17.82	7.60
Arlington,	7,940,840	7,500,440	6,001,900	5,922,560	-	-	80,000	1,858,940	23.41	19.66
Althol,	2,080,600	3,579,500	2,704,900	3,296,800	-	-	-	157,200	5.27	4.49
Attleborough,	9,482,000	10,180,000	8,113,200	9,061,100	-	-	91,400	1,277,400	13.47	9.88
Bay State,	857,739,000	948,157,000	856,417,159	965,337,860	-	-	1,632,000	171,841	0.02	0.08
Beverly,	7,979,900	7,986,700	6,968,000	7,132,600	16,500	300	147,700	843,700	10.57	8.30
Boston,	1,141,798,200	1,220,220,600	1,096,623,800	1,152,792,100	24,210,970	39,183,380	2,053,000	18,261,480	1.60	2.05
Brookton,	19,046,000	20,600,000	15,768,700	16,299,600	-	-	500,000	2,798,400	14.49	18.29
Brookline,	184,913,000	88,735,200	107,385,100	60,459,600	32,067,258	11,483,041	-	57,764,642	23.89	18.69
Cambridge,	158,751,500	152,968,200	137,024,900	131,676,500	5,411,872	5,434,150	1,405,500	14,907,228	9.39	9.40
Charlestown,	102,459,000	99,095,000	80,458,497	76,454,897	8,879,982	8,932,726	796,000	12,289,521	11.99	13.61
Chelsea,	87,525,000	40,082,000	28,087,415	31,392,740	-	-	437,000	9,020,585	24.03	21.03
Chicopee,	8,905,100	9,023,500	7,160,000	7,830,700	21,592	29,348	50,000	1,654,508	18.58	10.73
Citizens' (Quincy),	9,340,300	9,267,100	5,665,900	5,838,400	1,000,000	1,000,000	176,000	2,514,400	26.92	23.12
Citizens' (Reading, etc.),	9,630,300	6,953,540	6,203,890	5,623,756	138,513	106,732	97,000	3,208,597	33.32	16.10
Clinton,	5,984,600	8,806,300	4,549,300	5,815,900	-	-	246,000	1,177,500	19.67	30.95
Cottage City,	3,444,200	3,652,000	1,819,600	2,110,900	620,800	623,000	-	1,003,800	29.14	24.98
Danvers,	2,647,100	2,813,600	2,123,200	2,386,800	-	-	22,200	501,700	18.95	17.49
Dedham,	6,728,300	7,866,320	4,996,600	6,012,300	-	-	208,300	1,533,400	22.79	20.33
Dorchester,	1,100,632,100	1,82,079,400	77,598,700	60,076,200	22,800,800	22,502,000	132,800	-	-	-
East Boston,	48,758,000	47,469,000	33,685,700	32,615,800	8,749,541	8,992,887	328,800	6,008,292	12.82	11.57
Easthampton,	2,519,870	4,320,450	2,052,350	3,401,500	-	-	61,400	406,620	16.10	19.39
Fall River,	57,708,700	59,370,400	52,727,000	54,192,100	835,981	1,009,777	286,000	3,873,819	6.71	6.49
Fitchburg,	18,856,300	22,833,900	16,288,300	19,734,900	270,000	268,000	657,000	1,641,000	8.70	7.59
Frammingham,	15,797,000	13,230,700	13,491,500	11,391,900	-	-	1,337,900	961,000	6.10	7.43

1 Gas bought.

2 Quantity not given.

Coal Gas — Concluded.

COMPANY.	Gas made. Year ending June 30, 1894.	Gas made. Year ending June 30, 1893.	Gas sold by Meter. Year ending June 30, 1894.	Gas sold by Meter. Year ending June 30, 1893.	Gas sold for Public Lamps. Year ending June 30, 1894.	Gas sold for Public Lamps. Year ending June 30, 1893.	Gas used at Works and Offices. Year ending June 30, 1894.	Gas unac- counted for. Year ending June 30, 1894.	Percent- age unac- counted for, 1894.	Percent- age unac- counted for, 1893.
	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.		
Gloucester,	21,477,500	19,266,300	18,806,800	17,328,000	984,000	883,260	125,000	1,102,000	5.13	4.90
Greenfield,	4,038,700	4,340,700	3,465,200	3,785,600	—	—	64,000	511,500	12.66	11.02
Haverhill,	62,262,800	66,854,000	53,753,000	54,150,900	3,637,600	4,331,900	700,000	4,107,200	6.59	11.42
Holyoke,	55,964,800	60,222,900	47,918,100	54,316,800	255,284	256,268	389,400	6,817,948	12.18	8.74
Jamaica Plain,	57,591,044	49,635,000	34,247,985	29,444,250	15,129,257	14,202,329	500,000	8,145,249	14.14	11.00
Lawrence,	72,249,500	82,614,700	65,077,089	74,622,557	—	—	940,900	6,212,412	8.40	8.72
Lowell,	257,365,000	293,632,000	236,591,500	258,586,500	5,714,400	6,882,900	2,104,500	12,780,800	4.96	5.47
Lynn,	99,533,800	99,075,700	89,189,600	88,586,500	—	—	1,893,500	8,889,700	8.90	8.73
Malden,	48,765,900	46,158,400	40,842,300	39,501,316	11,000	8,000	422,700	7,541,700	15.46	13.24
Manufacturers' (Fall River),	17,250,000	16,314,500	14,700,400	14,008,500	157,000	238,300	184,900	2,206,000	12.85	11.85
Marblehead,	5,144,900	5,650,200	3,039,640	3,418,140	452,800	312,000	201,700	1,448,260	28.15	32.37
Marlborough,	—	6,312,300	4,878,400	5,365,400	20,000	394,500	133,000	—	—	6.59
Milford,	10,874,300	12,383,800	8,542,800	10,444,400	365,000	500,000	60,000	1,887,590	17.36	11.21
Nantucket,	2,470,200	2,721,190	1,805,300	1,770,700	—	400,000	45,000	619,900	25.09	17.64
Natick,	2,747,700	2,292,300	2,292,300	2,653,400	65,700	240,000	74,500	315,800	11.49	6.08
New Bedford,	49,599,900	40,694,300	37,634,200	35,739,300	5,444,793	5,119,487	397,400	5,552,407	11.19	10.96
Newburyport,	8,954,266	10,830,390	7,180,400	8,183,500	—	—	200,000	1,579,866	17.64	18.35
Newton,	69,274,900	65,644,700	57,897,800	52,999,600	5,606,100	6,182,000	418,500	5,354,400	7.73	9.44
North Adams,	20,056,300	23,692,600	16,083,900	16,083,900	230,000	360,000	370,000	3,392,400	16.91	17.97
Northampton,	18,015,500	15,571,100	13,238,000	13,083,050	—	—	100,000	2,468,377	16.66	15.35
North Attleborough,	11,574,500	14,313,500	10,306,200	12,981,000	78,000	91,200	163,100	1,000,700	8.64	7.09
Norwood,	—	—	1,837,600	1,903,590	—	—	—	—	—	—
Otto Co. (Ware),	5,058,650	4,705,140	2,692,800	2,537,000	7,155	5,136	74,600	789,367	15.60	9.79
Pittsfield,	14,613,000	15,485,000	13,170,750	13,443,400	—	—	225,000	1,222,050	8.35	11.73
Plymouth,	4,633,980	5,069,120	4,186,400	4,692,700	—	—	127,700	340,300	7.31	7.53

Roxbury,	2 182,964,659	2 178,436,460	164,064,300	152,823,900	16,814,102	25,235,942	245,000	1,946,524	1.06	1.25
Salem,	40,682,000	40,989,000	34,383,000	35,405,100	—	165,535	573,300	5,703,700	14.02	12.53
South Boston,	84,872,000	86,701,083	68,904,600	68,538,100	8,352,263	8,335,460	661,906	6,972,211	8.27	10.43
Spencer,	9,097,200	11,383,800	6,620,300	8,230,300	—	—	360,000	866,700	9.56	13.55
Springfield,	93,675,000	96,999,000	90,067,000	88,001,300	673,800	780,900	697,300	4,276,900	4.47	6.86
Taunton,	39,254,000	45,372,400	35,310,400	40,713,400	1,402,500	1,477,500	576,000	1,979,500	5.04	4.90
Waltham,	20,595,200	32,694,400	20,727,700	27,009,400	905,300	1,079,500	560,300	4,393,900	17.16	11.94
Webster,	1,996,100	2,028,090	1,683,300	1,686,400	—	—	60,500	846,300	17.35	20.13
Weatfield,	8,410,600	8,590,300	7,287,800	7,707,700	133,333	133,333	102,000	889,767	10.58	8.00
Woburn,	9,213,700	9,842,000	8,281,000	8,722,400	—	—	166,000	764,700	8.30	4.76
Worcester,	154,505,000	160,726,000	140,696,400	144,917,000	2,082,900	1,966,000	—	11,061,700	7.15	8.22

Oil Gas.

Amherst,	—	1—	782,550	771,622	79,887	101,614	1—	1—	—	—
Chillicothe Falls,	2,940,229	3,380,200	3946,000	31,002,625	1—	1—	—	—	—	—
Gardner,	1—	1—	1,400,800	1,681,300	—	—	1—	1—	—	—
Ipawich,	1,430,485	1,784,000	1,381,800	1,732,185	41,885	44,815	7,000	14,000	0.98	—
Leominster,	1,857,620	2,136,830	1,639,108	1,971,080	—	—	60,000	158,287	8.52	7.37
Lexington,	650,255	1,032,300	605,235	722,500	—	300,000	30,000	116,000	17.08	—
Middleborough,	1—	1,539,327	4633,500	1,400,500	—	—	1—	1—	—	6.41
Southbridge,	1—	1—	1,390,950	1,405,050	—	—	1—	1—	—	—
Stoughton,	1—	1—	611,038	582,000	—	—	1—	1—	—	—
Williamstown,	800,000	710,000	758,900	660,500	31,100	30,000	10,000	—	—	1.34

¹ Quantity not given.² Gas bought.³ Quantity used in mills of the company unknown.⁴ To Dec. 15, 1893.

The following table shows the daily capacity of the several works, June 30, 1894, and the greatest and least day's output during the year ending with that date, for each of the companies:—

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Adams,	50,000	—	—	—	—
Amesbury,	100,000	37,000	Dec. 1,	8,000	July 8.
Amherst,	5,000	4,500	Oct. 14,	1,500	Aug. 1.
Arlington,	500,000	34,580	Nov. 15,	9,400	Aug. 19.
Athol,	75,000	22,400	Dec. 24,	3,100	June 23.
Attleborough,	100,000	52,000	Jan. 12,	21,000	May 14.
Bay State,	4,000,000	4,074,000	Dec. 5,	401,000	June 10.
Beverly,	50,000	38,400	Jan. 6,	10,300	July 2.
Boston,	6,000,000	5,410,000	Dec. 16,	983,000	June 17.
Brockton,	100,000	84,874	Dec. 19,	23,223	July 4.
Brookline,	2,000,000	841,000	Dec. 26,	144,000	June 12.
Cambridge,	1,000,000	751,000	Dec. 12,	183,000	July 30.
Charlestown,	800,000	456,000	Dec. 23,	140,000	July 16.
Chelsea,	250,000	179,000	Dec. 4,	58,000	Aug. 21.
Chicopee,	150,000	59,000	Dec. 29,	13,600	June 3.
Citizens' (Quincy),	70,000	41,500	Dec. 5,	13,300	May 2.
Citizens' (Reading, etc.),	60,000	51,000	Jan. 26,	7,000	July 24.
Clinton,	90,000	29,500	Dec. 23,	8,100	July 3.
Cottage City,	60,000	31,000	Aug. 22,	1,200	Jan. 8.
Danvers,	30,000	13,730	Jan. 13,	2,680	Aug. 7.
Dedham,	75,000	29,240	Dec. 1,	10,370	June 5.
Dorchester,	300,000	439,000	Dec. 30,	120,000	July 16.
East Boston,	400,000	214,374	Dec. 23,	68,004	July 16.
Easthampton,	30,000	12,818	Nov. 8,	3,354	Aug. 5.
Fall River,	500,000	360,200	Dec. 1,	56,100	June 18.
Fitchburg,	150,000	87,200	Dec. 24,	18,900	June 17.
Framingham,	250,000	68,100	Jan. 11,	16,700	Dec. 24.
Gloucester,	180,000	107,700	Dec. 23,	19,900	June 17.
Greenfield,	60,000	19,400	Dec. 24,	5,400	June 18.
Haverhill,	400,000	344,000	Jan. 5,	71,000	Aug. 6.
Holyoke,	500,000	286,877	Dec. 1,	55,379	Aug. 6.
Ipswich,	—	12,000	Dec. 24,	1,100	July 4.
Jamaica Plain,	500,000	252,303	Dec. 23,	76,000	July 16.
Lawrence,	1,000,000	387,547	Jan. 5,	74,393	May 27.
Leominster,	30,000	9,710	Dec. 1,	1,525	June 24.
Lowell,	1,000,000	1,366,000	Jan. 5,	247,000	June 10.
Lynn,	700,000	450,300	Dec. 18,	106,800	June 17.
Malden,	350,000	228,000	Jan. 5,	62,100	July 2.
Manufacturers (Fall River),	200,000	150,000	Dec. 8,	18,600	June 11.
Marblehead,	50,000	20,900	Dec. 12,	6,900	June 17.
Marlborough,	50,000	32,000	Dec. 23,	3,000	Aug. 6.
Milford,	80,000	51,550	Jan. 13,	14,090	June 3.
Nantucket,	30,000	12,310	Aug. 12,	3,700	Apr. 19.
Natick,	35,000	16,100	Jan. 2,	3,400	June 11.
New Bedford,	600,000	217,500	Dec. 13,	75,000	July 24.
Newburyport,	100,000	41,780	Dec. 20,	9,880	July 16.

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Newton, . . .	400,000	333,400	Dec. 31,	68,900	July 1.
North Adams, . . .	175,000	103,000	Dec. 30,	26,200	June 28.
Northampton, . . .	100,000	73,753	Nov. 27,	14,406	June 20.
North Attleborough, . . .	110,000	59,300	Jan. 16,	9,800	June 10.
Otis Co. (Ware), . . .	70,000	27,150	Jan. 5,	6,058	June 10.
Pittsfield, . . .	240,000	65,000	Dec. 25,	22,000	June 29.
Plymouth, . . .	50,000	21,000	Dec. 13,	6,390	May 27.
Roxbury, . . .	500,000	830,000	Dec. 16,	202,000	June 17.
Salem, . . .	330,000	203,600	Dec. 19,	38,900	June 18.
South Boston, . . .	425,000	388,000	Dec. 23,	90,000	June 17.
Spencer, . . .	225,000	48,100	Dec. 2,	11,000	Mar. 18.
Springfield, . . .	360,000	427,000	Dec. 15,	125,000	June 17.
Stoughton, . . .	10,000	—	—	—	—
Taunton, . . .	300,000	225,000	Dec. 3,	50,000	June 17.
Waltham, . . .	200,000	119,200	Dec. 5,	32,100	July 30.
Webster, . . .	24,000	12,100	Dec. 10,	1,900	June 18.
Westfield, . . .	70,000	41,100	Jan. 3,	10,200	July 4.
Woburn, . . .	80,000	39,000	Dec. 28,	11,000	July 4.
Worcester, . . .	1,500,000	735,000	Dec. 30,	155,000	July 16.

The following tables show the total quantity of gas sold during the year ending June 30, 1894, the percentage of increase in sales over the previous year; the capital (including bonds) per thousand feet sold, omitting those companies which have electric light plants; the average price received for all gas sold during the year ending June 30, 1894, and the average price the year previous:—

Coal-gas Companies.

COMPANY.	Total Sales of Gas.	Increase over 1892-93. Per Cent.	Capital per M sold, includ- ing Bonds.	Average Price received per M sold, 1893-94.	Average Price received per M sold, 1892-93.
	Feet.				
Adams,	3,882,460	.1466*	\$4.456	\$2 33	\$2 38
Amesbury,	4,262,075	.1976*	14.078	1 91	1 76
Arlington,	6,001,900	.0134	11.663	2 50	2 50
Athol,	2,704,900	.1794*	-	2 38	2 33
Attleborough,	8,113,200	.1046*	5.719	1 85	2 00
Bay State,	856,417,159	.1128*	2.335	1 0 98	1 23
Beverly,	6,984,500	.0208*	-	2 19	2 31
Boston,	1,120,834,770	.0596*	2.223	0 99	1 25
Brockton,	15,768,700	.0325*	17.666	1 90	1 97
Brookline,	139,442,358	.9382	-	1 15	1 90
Cambridge,	142,436,772	.0388	4.914	1 36	1 52
Charlestown,	89,338,479	.0462	-	1 46	1 55
Chelsea,	28,067,415	.1059*	-	1 74	1 80
Chicopee,	7,160,000	.0978*	4.177	1 62	1 85
Citizens' (Quincy),	6,655,900	.0267*	12.545	2 01	2 01
Citizens' (Reading, etc.),	6,340,403	.1052	-	1 97	2 20
Clinton,	4,549,300	.2178*	-	2 12	2 15
Cottage City,	2,440,400	.1091*	-	1 41	1 47
Danvers,	2,123,200	.0914*	9.419	2 48	2 37
Dedham,	4,996,600	.1697*	21.717	2 03	2 01
Dorchester,	100,399,500	.2174	3.979	1 28	1 52
East Boston,	42,435,241	.0198	5.172	1 51	1 69
Easthampton,	2,052,350	.3966*	-	2 58	2 57
Fall River,	53,562,981	.0296*	5.376	1 37	1 45
Fitchburg,	16,558,300	.1722*	-	1 81	1 79
Framingham,	13,491,500	.1878	12.654	2 0 48	2 0 49
Gloucester,	19,289,300	.0591	4.406	1 56	1 52
Greenfield,	3,465,200	.0846*	14.718	2 19	2 20
Haverhill,	57,390,600	.0186*	1 786	1 39	1 41
Holyoke,	48,173,384	.1066*	-	1 45	1 53
Jamaica Plain,	49,377,242	.1316	6.481	1 70	1 85
Lawrence,	65,077,089	.1279*	-	1 37	1 41
Lowell,	242,305,900	.0871*	2.117	1 06	1 10
Lynn,	89,189,600	.0068	-	1 30	1 39
Malden,	40,853,300	.0340	6.009	1 70	1 77
Manufacturers' (Fall River),	14,857,400	.0428	3.365	1 28	1 37

* Decrease.

¹ From sales to general consumers only.

² Non-illuminating.

COMPANY.	Total Sales of Gas.	Increase over 1892-93. Per Cent.	Capital per M sold, includ- ing Bonds.	Average Price received per M sold, 1893-94.	Average Price received per M sold, 1892-93.
	Feet.				
Marblehead,	3,492,440	.0637*	\$13.457	\$2 67	\$2 48
Marlborough,	4,698,400	.1842*	14.941	2 13	2 28
Milford,	8,907,800	.1861*	8.116	1 84	1 82
Nantucket,	1,805,300	.1683*	21.132	1 96	1 98
Natick,	2,358,000	.1850*	12.080	1 80	1 76
New Bedford,	43,078,993	.0543	-	1 56	1 54
Newburyport,	7,180,400	.1226*	-	2 00	2 00
Newton,	57,897,800	.0733	-	1 51	1 79
North Adams,	16,293,900	.1367*	-	1 59	1 60
Northampton,	13,238,000	.0133	4.154	1 86	1 92
North Attleborough,	10,384,200	.2044*	9.824	2 00	2 00
Norwood,	1,937,600	.0178	6.193	2 00	2 00
Otis Co. (Ware),	2,699,955	.0621	-	1 99	1 88
Pittsfield,	13,170,750	.0203*	4.745	1 75	1 88
Plymouth,	4,185,400	.0973*	10.035	1 90	1 94
Roxbury,	180,878,402	.0172	3.312	1 08	1 52
Salem,	34,393,000	.0331*	8.723	1 59	1 61
South Boston,	77,256,863	.0049	5.647	1 30	1 52
Spencer,	6,620,300	.1956*	-	1 60	1 60
Springfield,	90,740,800	.0220	5.785	1 40	1 66
Taunton,	36,712,900	.1298*	2.179	1 47	1 47
Waltham,	21,633,000	.2298*	-	1 69	1 72
Webster,	1,583,300	.0019*	-	2 50	2 50
Westfield,	7,421,133	.0535*	-	1 96	1 96
Woburn,	8,281,000	.0506*	5.446	1 57	1 72
Worcester,	142,677,900	.0286*	4.401	1 40	1 50

Oil-gas Companies.

Amherst,	862,437	.0123*	-	\$5 42	\$5 18
Chicopee Falls,	946,000	.0564*	-	3 36	3 75
Gardner,	1,400,600	.1669*	-	4 59	4 38
Ipswich,	1,423,485	.2225*	\$17.140	3 09	2 99
Leominster,	1,639,108	.1684*	30.504	3 80	3 76
Lexington,	505,255	.5058*	-	5 50	4 64
Middleborough,	633,500	-	-	1 16	2 25
Southbridge,	1,399,950	.0036*	-	2 81	2 80
Stoughton,	611,038	.1485	-	4 95	4 95
Williamstown,	790,000	.1441	42.166	5 31	5 38

* Decrease.

The following tables show the capital (including bonds), the gas sold, the gas unaccounted for, and the number of consumers per mile of main; also the gas sold per consumer and per meter light. Where capital is employed for both gas and electric light, the amount per mile of main is omitted.

Coal-gas Companies.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.		
		Feet.	Feet.		Feet.	Feet.
Adams, . . .	\$3,457 23	775,871	218,820	26.4	29,412	2,930
Amesbury, . . .	9,433 96	670,137	151,717	30.7	20,882	2,370
Arlington, . . .	3,176 04	272,318	84,344	22.4	12,125	2,543
Athol, . . .	-	777,270	45,172	49.7	15,635	2,197
Attleborough, . . .	9,150 07	1,599,921	251,903	62.1	25,756	4,977
Bay State, . . .	128,361 47	54,965,476	11,028	1.7	1604,933	18,860
Beverly, . . .	-	880,769	106,393	74.8	11,750	2,489
Boston, . . .	19,901 03	8,340,164	135,884	223.9	36,442	3,712
Brockton, . . .	13,056 73	739,273	131,195	51.5	14,335	2,481
Brookline, . . .	-	708,189	288,977	45.6	11,945	1,698
Cambridge, . . .	7,679 40	1,566,214	163,541	77.1	19,480	3,608
Charlestown, . . .	-	2,087,912	287,878	110.2	17,097	3,601
Chelsea, . . .	-	757,351	243,405	42.9	17,652	3,514
Chilcopee, . . .	5,714 29	1,367,923	315,144	44.5	30,598	2,874
Citizens' (Quincy), . . .	7,139 80	569,123	214,999	34.8	13,921	2,477
Citizens' (Reading, etc.), . . .	-	324,716	206,872	20.7	15,356	2,055
Clinton, . . .	-	803,763	208,049	44.1	18,197	1,321
Cottage City, . . .	-	1,065,645	438,632	82.1	11,228	2,807
Danvers, . . .	4,089 98	434,192	102,597	32.3	13,438	1,781
Dedham, . . .	7,341 00	338,065	103,748	22.2	15,222	2,116
Dorchester, . . .	5,634 26	1,381,353	-	71.4	15,047	3,019
East Boston, . . .	10,733 80	2,070,416	293,193	93.8	17,516	4,478
Easthampton, . . .	-	562,904	111,250	48.8	11,530	1,178
Fall River, . . .	12,333 52	2,293,819	165,895	85.1	26,522	2,463
Fitchburg, . . .	-	999,294	99,034	49.2	19,985	2,844
Framingham, . . .	26,929 40	2,127,996	151,577	42.1	50,530	4,417
Gloucester, . . .	7,611 71	1,727,349	98,683	74.1	22,107	4,710
Greenfield, . . .	10,185 74	692,071	102,157	52.5	13,175	3,042
Haverhill, . . .	3,850 30	2,155,758	154,278	114.9	17,560	3,223
Holyoke, . . .	-	2,036,671	288,252	74.3	27,257	3,416
Jamaica Plain, . . .	8,175 78	1,261,554	208,105	50.1	17,496	3,378
Lawrence, . . .	-	1,601,166	152,851	65.5	24,483	3,517
Lowell, . . .	5,845 29	2,760,911	145,626	105.3	25,591	3,871
Lynn, . . .	-	2,273,898	227,166	98.5	23,124	4,320
Malden, . . .	3,536 46	589,854	108,889	37.7	15,612	3,221
Manufacturers' (Fall River), . . .	10,256 41	3,047,672	452,513	73.4	41,062	2,238

¹ Based on sales to private consumers.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas un-accounted for.	Number of Consumers.		
		Feet.	Feet.		Feet.	Feet.
Marblehead, . . .	\$5,749 23	427,209	177,157	27.5	13,509	2,121
Marlborough, . . .	17,176 41	1,149,586	—	55 7	20,519	2,435
Milford, . . .	9,060 15	1,103,488	236,528	63.1	16,950	2,564
Nantucket, . . .	20,688 72	979,013	336,220	91.9	10,746	2,856
Natick, . . .	6,410 25	504,169	67,522	51 7	9,472	1,456
New Bedford, . . .	—	1,389,372	179,075	80.8	15,017	2,923
Newburyport, . . .	—	714,467	165,919	52.0	14,535	2,504
Newton, . . .	—	865,223	72,979	38.3	20,553	3,272
North Adams, . . .	—	1,522,422	317,700	58 9	25,539	3,469
Northampton, . . .	4,988 31	1,200,617	241,451	55.6	21,595	3,167
North Attleborough, . .	10,799 81	1,099,323	105,872	42.5	25,578	3,776
Norwood, . . .	2,843 12	461,516	—	14.4	31,764	2,513
Otis Co. (Ware), . . .	—	218,691	63,937	18.4	11,810	1,378
Pittsfield, . . .	7,847 81	1,653,786	153,447	84.9	19,483	4,036
Plymouth, . . .	10,640 99	1,060,400	86,217	66.1	16,036	2,619
Roxbury, . . .	7,957 14	2,407,625	25,814	114.9	18,965	3,689
Salem, . . .	9,871 04	1,131,644	187,671	87.2	13,429	2,718
South Boston, . . .	14,051 68	2,488,384	222,665	93.9	23,654	4,664
Spencer, . . .	—	506,914	66,593	38.3	13,241	3,041
Springfield, . . .	10,517 07	1,817,724	85,735	94.2	19,144	3,582
Taunton, . . .	3,417 34	1,568,257	84,558	63.5	23,730	4,009
Waltham, . . .	—	963,565	195,711	50 8	18,182	2,956
Webster, . . .	—	402,465	88,027	37.8	10,626	1,726
Westfield, . . .	—	1,095,863	131,389	59.2	18,174	3,335
Woburn, . . .	6,523 94	1,197,885	110,617	65.7	18,240	3,348
Worcester, . . .	9,791 71	2,221,082	172,033	89.1	24,575	4,973

Oil-gas Companies.

Amherst, . . .	—	189,964	—	30.4	5,670	1,266
Chicopee Falls, . . .	—	769,106	—	83.7	9,184	1,656
Gardner, . . .	—	131,388	—	16.1	8,143	2,004
Ipswich, . . .	7,500 00	444,422	—	28.1	15,344	1,641
Leominster, . . .	6,821 28	233,616	21,608	30.0	7,450	1,551
Lexington, . . .	—	132,058	30,057	30.8	4,282	1,068
Southbridge, . . .	—	648,104	—	98.1	6,603	1,058
Stoughton, . . .	—	156,636	—	24.1	6,500	1,885
Williamstown, . . .	9,964 49	263,314	—	26.0	8,723	2,349

¹ Total unaccounted for unknown.

The following table shows the number of tons of coal carbonized in 1892-93 and 1893-94, the kind and quantities of enricher used by the various coal-gas companies, and the percentage of cost of coal received from residuals: —

COMPANY.	Number of Tons of Coal carbon- ized, Year ending June 30, 1894.	Number of Tons of Coal carbon- ized, Year ending June 30, 1893.	ENRICHERS USED.	Cannel. Tons.	Naphtha. Gallons.	Oil. Gallons.	Percentage of cost of Coal received from Resid- ual Products.
Adams,	661	656	Gas oil,	-	-	29.14	
Arlington,	725	750	Gas oil,	-	-	24.43	
Attleborough,	988	1,158	Gas oil,	-	-	38.75	
Beverly,	757	761	Gas oil,	-	-	39.91	
Boston,	5 -	31,506	-	-	-	6.53	
Brockton,	775	1,256	Gas oil,	-	-	41.37	
Brookline,	3,871	8,116	Gas oil,	-	-	18.09	
Cambridge,	13,204	13,227	Gas oil,	-	-	42.73	
Charlestown,	7,432	7,337	Naphtha, ³	-	4 -	51.51	
Chelsea,	3,751	3,831	Gas oil,	-	-	44.96	
Citizens' (Quincy),	849	862	Naphtha,	-	294	39.77	
Citizens' (Reading, etc.),	1,076	882	- ¹	-	-	35.47	
Clinton,	687	967	Gas oil,	-	-	23.71	
Danvers,	280	291	Gas oil,	-	-	17.01	
Dedham,	637	706	Gas oil,	-	-	36.56	
East Boston,	4,556	4,450	Gas oil,	-	-	53.94	
Easthampton,	286	345	Lima oil and Cannel,	25	-	21.01	
Fitchburg,	1,644	1,934	Cannel and oil,	32	-	66.23	
Gloucester,	1,913	1,731	Gas oil and Cannel,	7	-	52.93	
Greenfield,	325	345	Cannel,	30	-	23.95	
Haverhill,	5 -	21,390	-	-	-	-	
Holyoke,	4,901	5,425	Crude oil,	-	-	44.84	

Jamaica Plain,	5,046	4,924	Naptha,	-	32,492	-	49.79
Lawrence,	2 4,856	2 5,822	Cannel and oil,	-	-	-	70.06
Lowell,	17,530	24,087	Naptha,	8	6,955	-	58.98
Lynn,	2 6,108	2 5,414	Naptha, ³	-	282,249	-	51.23
Malden,	4,776	4,600	Gas oil,	-	20,010	-	41.02
Manufacturers* (Fall River),	1,441	1,300	Cannel,	221	47.22	-	47.22
Marblehead,	473	698	Fuel oil, gas oil,	-	2,225	-	20.86
Marlborough,	640	636	Gas oil,	-	8,679	-	37.89
Milford,	1,066	1,202	-	-	-	-	29.44
Nantucket,	281	298	-	-	-	-	16.55
Natick,	293	376	-	-	-	-	23.11
New Bedford,	2 3,037	2 2,731	Naptha, ³	-	-	-	63.14
Newburyport,	890	1,106	Paraffine oil,	-	4	-	41.03
Newton,	6,199	5,928	Oil,	-	3,033	-	52.36
North Adams,	1,678	2,024	Cannel,	101	34,600	-	37.82
Northampton,	1,809	1,839	Cannel and oil,	89	7,282	-	41.04
North Attleborough,	1,063	1,255	Cannel,	49	-	-	33.92
Norwood,	349	272	-	-	-	-	-
Otis Co. (Ware),	509	403	Cannel,	40	-	-	36.04
Pittsfield,	5 -	2 250	Oil,	-	-	-	-
Plymouth,	457	493	-	-	2,430	-	32.69
Salem,	3,545	3,664	Cannel and oil,	76	22,250	-	28.57
South Boston,	8,100	9,035	-	-	-	-	57.18
Springfield,	8,515	8,704	Cannel and crude oil,	333	47,672	-	42.07
Taunton,	3,565	4,222	Gas oil,	-	5,179	-	25.78
Waltham,	2,338	2,931	Gas oil,	-	2,379	-	44.39
Webster,	233	403	Gas oil,	-	250	-	17.20
Westfield,	731	846	Cannel and fuel oil	28	6,929	-	35.38
Woburn,	761	932	Cannel,	31	-	-	52.98
Worcester,	2 6,136	2 6,520	Crude oil,	-	6 34,647	-	45.64

² Used in water gas only.

³ No coal gas made.

¹ No enricher used.

⁴ Used only in water-gas apparatus and included in quantities given on page 106.

⁵ Not including quantity used for water gas.

The following tables show the materials and quantity of each used in the manufacture of water and oil gas, also the process used and the quantity of water gas made:—

Water Gas.

COMPANY.	Process used.	Materials used in Generator.	Quantity used.	Enricher used.	Quantity used.	Water Gas made.
Amesbury, . . .	Lowe-Granger, . .	Anthracite, . .	202 tons, . .	Naphtha, . .	Gallons. 25,053	Feet. 5,715,500
Athol, . . .	Lowe-Granger, . .	Anthracite, ¹ . .	145 tons, . .	Naphtha, . .	16,604	2,980,600
Bay State, . . .	Flannery, . .	{ Anthracite, ² . . Screenings, ³ . . }	{ 17,178 $\frac{11}{16}$ tons 1,927 $\frac{11}{16}$ tons }	Naphtha, . .	3,959,110	857,739,000
Boston, . . .	Wilkinson, . .	Anthracite, ³ . .	7,652 $\frac{81}{32}$ tons, . .	Naphtha, . .	2,726,916	592,115,000
Brookline, . . .	Imp. Jerzmanowski, .	Anthracite, ⁴ . .	1,593 $\frac{15}{16}$ tons, . .	Naphtha, . .	729,950	159,057,000
Charlestown, . . .	Granger, . .	{ Coke, ⁵ . . Anthracite, ⁶ . . }	{ 245 chaldrons, 365 $\frac{11}{16}$ tons }	Naphtha, . .	149,661	23,612,000
Chicopee, . . .	Improved Lowe, . .	Anthracite, ⁶ . .	220 tons, . .	Naphtha, . .	46,417	8,905,100
Cottage City, . .	Loomis, . .	Anthracite, ^{7,8} . .	61 tons, . .	Lima oil, . .	700	3,444,200
Fall River, . . .	Lowe, . .	Anthracite, ⁸ . .	1,073 $\frac{85}{16}$ tons, . .	Naphtha, . . Petroleum, . .	13,745 262,479	{ 57,708,700 }
Framingham, . .	Loomis, . .	Cumberland, ⁹ . .	445 $\frac{81}{16}$ tons, . .	-	-	15,797,000

Haverhill, . . .	Wilkinson, . . .	Anthracite, ¹⁰ . . .	752,840 tons, . . .	Naphtha, . . .	318,224	62,252,800
Lawrence, . . .	Improved Lowe, . . .	Anthracite, ¹ . . .	247 tons, . . .	Crude oil, . . .	84,267	19,320,760
		Coke, ¹ . . .	16,069 bushels, . . .			
Lowell, . . .	Improved Lowe, . . .	Anthracite, ¹¹ . . .	890,550 tons, . . .	Naphtha, . . .	99,757	52,610,000
Lynn, . . .	Improved Lowe, . . .	Anthracite, . . .	183 tons, . . .	Naphtha, . . .	193,000	31,467,500
		Coke, . . .	24,940 bushels, . . .			
New Bedford, . . .	Improved Lowe, . . .	Anthracite, . . .	418,140 tons, . . .	Naphtha, . . .	81,145	19,833,100
Pittsfield, . . .	Improved Lowe, . . .	Anthracite, ¹¹ . . .	507 tons, . . .	Naphtha, . . .	91,236	14,618,000
Spencer, . . .	Evans, . . .	Anthracite, ¹² . . .	119,144 tons, . . .	Naphtha, . . .	58,686	9,097,200
Worcester, . . .	Lowe, . . .	Coke and coal, . . .	-	Naphtha, . . .	368,479	85,624,000

¹ Steam from electric light department.

² 239 tons and 165 lbs. anthracite, 4,620 tons and 1,299 lbs. screenings; 15 tons and 2,007 lbs. coke, and 116 tons and 21 lbs. shavings for making steam.

³ 374 tons and 1,450 lbs. coke, and 4,216 tons and 938 lbs. coal and screenings for making steam; 245,275 gals. oil under carburetting retorts.

⁴ 1,427 tons and 332 lbs. bituminous coal for making steam; 187,608 gals. of oil under carburetting retorts.

⁵ 410 chaldrons of coke and 2,475 lbs. of coal used in making steam.

⁶ 74 tons of soft coal used in making steam. ⁷ 313 tons and 754 lbs. screenings and slack, and 96 tons and 1,433 lbs. pea coal for making steam. ⁸ Non-illuminating gas.

⁹ 660 tons and 282 lbs. of gas coal, 42 tons and 2,064 lbs. anthracite, and 16 tons and 66 lbs. Cumberland coal for making steam; 523 tons and 1,842 lbs. of anthracite, and 1,314 bush. of coke under carburetting retorts.

¹⁰ Breeze and coal for making steam. ¹¹ 113 tons and 775 pounds bituminous coal.

¹² 7,440 bush. coke and 16 tons pea and dust for steam.

Oil Gas.

COMPANY.	Materials used.	Quantity used (Gall'ns.)	Fuel used.	Quantity used.
Amherst,	Naphtha, .	12,654	{ Coke, . . .	3,150 bu.
Chicopee Falls,	Petroleum,	31,026	{ Wood, . . .	250 cords.
Ipswich,	Petroleum,	17,029	Anthracite, . .	109½ tons.
Leominster,	Petroleum,	19,674	Cumberland coal,	97 tons.
Lexington,	Petroleum,	7,251	Cumberland coal,	91 ⁸⁸¹ / ₂₂₄₀ tons.
Southbridge,	Petroleum,	14,930	{ Anthracite, .	52 ⁶¹⁵ / ₈₀₀₀ tons.
Stoughton,	Naphtha, .	9,452	{ Franklin, . .	52 tons.
Williamstown,	Naphtha, .	14,436	Bituminous, . .	38 tons.
			Wood, . . .	74½ cords.

STREET MAINS.

With a single exception the returns of the various companies give their street mains in detail. During the year fifty companies laid about 152 miles of mains, varying in the several cases from about seventy feet to nearly 107 miles.

The following table shows the lengths and sizes of the mains, as returned by the companies : —

COMPANY.	DIAMETER IN INCHES.														Total Length in Feet.	LENGTH IN Miles AND Feet.		Increase during Year.	
	1	1½	2	2½	3	4	6	8	10	12	14	16	20	24		Miles.	Feet.		
Adams,	-	-	5,280	-	10,560	2,640	7,920	-	-	-	-	-	-	-	-	26,420	5	20	-
Amesbury,	-	-	4,500	-	14,150	11,315	3,000	200	-	-	-	-	-	-	-	33,665	6	1,865	-
Amherst,	228	935	2,477	10,652	9,681	-	-	-	100	-	-	-	-	-	-	23,948	4	2,848	68
Arlington,	-	-	500	-	99,674	2,000	13,985	-	-	-	-	-	-	-	-	116,678	22	618	300
Athol,	1,000	400	300	-	8,950	1,500	5,000	-	-	-	-	-	-	-	-	18,350	3	2,510	250
Attleborough,	600	100	-	-	4,683	11,194	9,969	-	-	-	-	-	-	-	-	26,776	5	376	2,668
Bay State,	-	-	-	-	-	13,378	26,649	-	6,558	7,550	-	-	2,651	10,297	-	182,270	15	8,070	-
Beverly,	-	-	11,809	-	15,940	13,572	-	550	-	-	-	-	-	-	-	41,871	7	4,911	2,924
Boston,	-	-	3,172	-	146,257	122,010	259,973	22,010	23,404	80,000	-	-	-	-	-	709,665	184	2,045	9,148
Brocton,	4,352	5,347	8,545	-	46,579	32,883	16,342	2,400	100	-	-	-	611	4,602	-	112,627	21	1,747	5,974
Brookline,	10,463	13,037	26,854	-	124,638	314,379	306,346	107,313	9,551	43,885	924	11,604	18,990	19,103	-	1,039,617	196	4,637	565,002
Cambridge,	-	1,648	404	-	339,543	38,420	54,902	16,562	-	22,875	-	6,575	-	-	-	481,289	91	809	14,401
Charlestown,	-	4,913	250	-	130,532	37,180	17,123	6,773	6,038	6,631	301	-	-	-	-	226,324	42	3,544	-
Chelsea,	905	-	6,520	-	66,238	45,756	30,369	42,440	1,000	-	-	-	-	-	-	195,678	37	318	4,187
Chicopee,	-	-	2,640	-	18,480	2,640	3,960	-	-	-	-	-	-	-	-	27,720	6	1,320	2,640
Chicopee Falls,	-	1,600	800	-	3,600	1,500	-	-	-	-	-	-	-	-	-	7,500	1	2,220	-
Citizens' (Quincy),	302	4,116	2,325	-	23,175	16,000	5,075	-	-	-	-	-	-	-	-	61,748	11	3,668	457
Citizens' (Reading, etc.),	-	-	25,000	-	36,100	16,000	5,000	22,000	-	-	-	-	-	-	-	108,100	19	2,780	8,600
Clinton,	-	1,890	1,490	-	5,800	13,500	5,060	580	1,640	-	820	-	-	-	-	31,020	6	4,620	6,745
Cottage City,	-	-	-	-	2,532	6,584	2,002	-	975	-	-	-	-	-	-	12,093	2	1,633	-
Danvers,	136	665	7,452	-	11,657	4,364	657	-	-	-	-	-	-	-	-	26,634	4	4,514	675
Dedham,	-	3,000	9,118	-	33,210	13,423	18,681	-	-	-	-	-	-	-	-	78,082	14	4,112	297
Dorchester,	-	2,480	4,611	-	146,409	129,191	65,174	7,800	12,508	9,927	-	95	866	-	-	881,621	72	1,461	26,098
East Boston,	-	-	2,043	-	48,656	41,867	4,403	5,400	950	4,900	-	-	-	-	-	108,219	20	2,619	4,218
Easthampton,	600	-	8,490	-	2,500	7,160	500	-	-	-	-	-	-	-	-	19,250	3	3,410	-

1 Includes 15,297 feet thirty-inch mains.

2 Includes also 6,562 feet thirty-inch main.

3 Includes 26,074 feet eighteen-inch main and 27,378 feet thirty-inch main.

4 Decrease during the year.

COMPANY.	DIAMETER IN INCHES.														Total Length in Feet.	LENGTH IN MILES.		Increase during Year.
	1	1½	2	2½	3	4	6	8	10	12	14	16	20	24		Miles.	Feet.	
Fall River,	-	664	812	-	380	80,804	12,315	52,235	22,385	1,500	-	-	-	-	-	23	1,865	6,346
Fitchburg,	-	-	4,000	-	4,000	47,016	16,700	6,400	12,400	2,000	-	-	-	-	-	16	3,038	7,399
Framingham,	-	56	429	-	355	448	17,573	10,147	2,543	1,920	-	-	-	-	-	6	1,706	2,005
Gardner,	700	-	24,711	-	13,698	8,750	8,380	8,380	-	-	-	-	-	-	-	10	3,439	-
Gloucester,	-	-	950	600	20,201	17,396	15,312	8,080	420	-	-	-	-	-	-	11	879	2,000
Greenfield,	-	-	1,305	6,230	-	13,421	2,640	2,640	200	-	-	-	-	-	-	5	38	-
Haverhill,	-	-	-	-	7,305	78,001	5,164	32,446	-	10,150	1,534	-	3,247	1,902	-	26	3,235	7,764
Holyoke,	-	2,711	1,035	7,237	1,815	60,007	15,021	24,913	5,150	-	6,575	-	375	-	-	23	3,449	3,964
Ipswich,	1,000	-	1,600	10,895	500	-	1,755	1,160	-	-	-	-	-	-	-	3	1,070	2,465
Jamaica Plain,	-	-	-	7,300	-	69,910	79,130	23,210	19,240	-	-	2,860	-	-	-	39	730	12,650
Lawrence,	-	-	-	-	1,320	119,510	34,634	23,866	8,112	11,760	9,163	-	1,562	432	-	40	2,889	7,314
Leominster,	-	-	2,640	1,320	26,540	5,230	2,640	500	-	-	-	-	-	-	-	7	1,760	-
Lexington,	800	1,250	3,227	11,810	1,114	1,500	500	-	-	-	-	-	-	-	-	30	2,013	550
Lewell,	2,586	1,715	876	171,011	1,661	82,112	86,013	73,154	9,465	18,155	7,103	1,000	348	1,575	3,471	87	4,026	14,132
Lynn,	245	1,409	2,615	5,230	31,977	74,491	67,550	5,532	8,762	4,000	-	-	3,325	825	-	39	701	19,589
Malden,	3,222	593	2,553	780	178,374	103,879	52,088	4,707	2,304	11,876	-	-	-	-	-	3,965	703	16,933
Marblehead,	1,173	170	2,378	10,087	10,979	2,666	16,711	-	-	2,560	-	-	-	-	-	69	1,383	16,933
Marlborough,	-	-	1,634	1,587	6,587	2,782	5,640	3,100	-	250	-	-	-	-	-	8	924	1,645
Middleborough,	-	50	270	-	12,180	-	-	-	-	-	-	-	-	-	-	2	1,940	-
Milford,	1,200	200	1,575	3,700	9,460	9,800	13,000	3,200	-	-	-	-	-	-	-	7	5,175	200
Nantucket,	-	-	1,320	5,280	2,640	500	-	500	-	-	-	-	-	-	-	1	4,460	-
Natick,	960	244	472	15,083	3,558	3,030	1,400	-	-	-	-	-	-	-	-	4	3,577	-
New Bedford,	1,000	165	795	4,293	97,032	28,451	21,422	6,397	-	8,006	-	-	-	-	-	31	30	2,492
Newburyport,	-	-	5,808	-	23,295	6,230	7,920	1,320	3,960	-	-	-	-	-	-	10	204	4,376
Newton,	-	-	-	-	16,050	158,869	146,328	29,686	4,855	27,994	3,750	-	-	-	-	73	2,092	13,344
North Adams,	-	-	-	-	14,520	15,520	17,310	6,910	1,020	1,800	-	-	-	-	-	10	3,580	1,440
Northampton,	1,972	1,303	432	5,600	20,519	23,710	3,196	1,420	-	-	-	-	-	-	-	11	137	655

North Attleborough, . . .	52	-	245	8,710	-	6,510	26,750	6,108	2,500	-	-	-	-	49,875	9	2,845	216
Norwood, . . .	257	510	-	-	-	-	12,571	8,939	-	-	-	-	-	22,277	4	1,157	257
Otis Co. (Ware), . . .	290	690	2,870	8,789	-	-	4,165	3,062	928	-	-	-	-	65,185	12	1,825	1,412
Pittsfield, . . .	2,000	-	665	2,035	-	26,400	5,800	4,750	-	500	-	-	-	42,050	7	5,090	-
Plymouth, . . .	-	-	-	3,125	-	10,400	5,325	2,000	-	-	-	-	-	20,850	3	5,010	950
Roxbury, . . .	-	-	-	-	-	238,712	56,945	61,060	3,746	1,339	27,767	-	1,533	6,869	75	2,135	6,376
Salem, . . .	-	-	843	18,018	-	42,248	55,622	26,585	2,943	5,214	5,738	-	3,260	160,471	30	2,071	12,418
South Boston, . . .	-	-	809	237	-	100,301	10,799	33,357	6,824	5,035	3,905	-	4,325	165,342	31	1,662	2,429
Southbridge, . . .	459	27	677	807	-	8,095	1,325	1,325	-	-	-	-	-	11,390	2	830	-
Spencer, . . .	16,029	2,533	3,564	25,570	-	16,185	-	5,015	-	-	-	-	-	68,946	13	308	-
Springfield, . . .	56	202	2,805	8,765	-	104,000	90,896	39,163	2,650	5,507	4,296	-	5,250	263,569	49	4,849	12,177
Stoughton, . . .	-	-	-	-	-	-	-	-	-	-	-	-	-	20,800	3	4,760	-
Taunton, . . .	-	-	-	472	-	55,874	23,548	36,185	7,332	900	600	-	-	123,811	23	2,171	2,664
Waltham, . . .	273	1,398	1,284	4,011	-	67,386	21,016	20,214	1,500	1,460	-	-	-	118,542	22	2,382	2,616
Webster, . . .	200	1,250	-	-	-	10,600	8,720	8,720	-	-	-	-	-	20,770	3	4,980	-
Westfield, . . .	-	207	-	9,382	-	16,725	4,793	2,575	2,073	-	-	-	-	35,755	6	4,076	2,726
Williamstown, . . .	735	1,124	1,104	7,361	-	1,926	4,966	2,575	-	-	-	-	-	17,469	3	1,629	4,101
Woburn, . . .	950	200	500	8,859	-	16,383	5,864	325	3,430	-	-	-	-	36,501	6	4,821	524
Worcester, . . .	11,554	4,532	8,416	17,328	-	117,202	67,873	65,738	10,170	12,297	4,033	2,859	4,805	339,180	64	1,260	18,416
	-	-	-	-	-	-	-	-	-	-	-	-	-	9,026,727	1,709	3,197	-

¹ Includes 756 feet nine-inch main.

² Includes 5,326 feet eighteen-inch main.

³ Includes 44,421 feet three-fourth-inch main.

⁴ Includes 27 feet three-fourth-inch main.

⁵ Includes 169 feet eighteen-inch main.

⁶ Includes 44,421 feet three-fourth-inch main.

⁷ Includes 223 feet five-inch main.

East Boston,	675	1,082	83	44	16	9	2	12	4	2	4	1,923	114
Easthampton,	5	119	23	13	1	3	4	1	5	3	—	178	1
Fall River,	—	746	982	175	57	15	4	13	4	—	4	1,088	181
Fitchburg,	—	408	238	45	29	9	—	5	9	—	—	815	23
Framingham,	—	3	149	81	17	7	—	4	1	1	2	287	34
Gardner,	4	147	10	8	2	—	—	—	—	—	—	172	—
Gloucester,	25	622	122	30	14	5	—	5	1	4	—	828	71
Greenfield,	16	194	23	19	4	—	1	—	—	—	—	268	14
Haverhill,	83	2,497	204	129	73	25	—	22	—	5	15	3,061	237
Holyoke,	1	1,485	75	77	33	30	17	8	4	4	6	1,708	25
Ipswich,	23	37	11	8	4	2	—	1	1	—	3	90	*3
Jamaica Plain,	6	1,150	505	240	36	14	—	9	—	2	—	1,902	167
Lawrence,	608	1,557	249	73	47	39	—	24	4	18	24	2,658	66
Leominster,	1	170	23	8	7	7	—	—	—	—	—	216	*6
Lexington,	—	101	10	2	5	—	—	—	—	—	—	118	1
Lowell,	684	6,990	1,067	864	130	106	—	139	5	35	72	9,245	10
Lynn,	2	2,933	517	223	96	20	—	20	5	3	27	3,687	889
Malden,	26	2,048	395	71	33	13	—	16	—	5	6	2,616	167
Manufacturers' (Fall River),	—	394	21	7	2	3	—	—	—	—	—	368	46
Marblehead,	1	147	44	16	9	1	—	6	—	—	1	225	*6
Marlborough,	6	123	44	21	20	5	—	6	—	2	1	228	10
Middleborough,	—	—	—	—	—	—	—	—	—	—	—	—	—
Milford,	18	352	41	30	15	—	5	—	4	1	8	504	19
Nantucket,	—	154	6	4	2	2	—	—	—	—	—	108	7
Natick,	4	147	49	24	10	—	—	6	1	1	—	242	50
New Bedford,	—	1,812	479	143	15	22	—	7	1	1	10	2,506	60
Newburyport,	37	371	43	23	16	8	—	2	2	3	—	494	6
Newton,	50	1,324	1,068	289	97	28	—	18	2	3	2	2,817	164
North Adams,	—	490	72	24	10	3	14	1	4	4	3	629	37
Northampton,	—	—	100	13	9	11	—	10	4	2	4	613	39
North Attleborough,	—	246	79	41	12	13	—	—	—	—	—	402	*12
Norwood,	—	23	15	9	6	4	—	4	—	—	1	61	2

† Thirty four light.

* Decrease.

COMPANY.	NUMBER AND SIZE OF METERS.																												Total Number in use June 30, 1894.	Increase dur- ing the Year.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
	2		3		5		10		20		30		35		40		45		50		60		80		100		125				150		180		200		250		300		400		500																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.			L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
Olds Co. (Ware),	7		145		46		15		5																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												

* Decrease.

HIGH-POWER GAS LAMPS.

The following table shows the number of Lungren or other high-power gas lamps in use June 30, 1894 :—

Adams,	20	Lawrence,	159
Amesbury,	6	Lowell,	30
Athol,	2	Malden,	150
Attleborough,	10	Milford,	138
Beverly,	13	Natick,	4
Brockton,	58	New Bedford,	8
Cambridge,	93	Newburyport,	1
Clinton,	10	Newton,	112
Cottage City (Welsbach),	2,320	North Adams,	125
Dedham,	9	Northampton,	22
East Boston,	100	North Attleborough,	30
Easthampton,	4	Pittsfield,	16
Fall River,	1,552	Plymouth,	12
Fitchburg,	7	Spencer,	4
Framingham (Welsbach),	1,685	Taunton,	61
Gloucester (Albo-carbon),	160	Waltham,	10
Greenfield,	22	Ware,	4
Haverhill,	217	Westfield,	25
Holyoke (Welsbach),	600	Worcester,	10

The companies reporting more than fifty gas-stoves in use on June 30, 1894, are as follows :—

Beverly,	117	Lowell,	1,804
Brockton,	141	Lynn,	600
Cambridge,	259	Natick,	80
Chelsea,	100	New Bedford,	1,122
Citizens' (Quincy),	109	Newton,	237
Cottage City,	73	North Adams,	125
Danvers,	65	Northampton,	120
Dedham,	92	North Attleborough,	72
East Boston,	130	Plymouth,	132
Fall River,	1,067	Salem,	400
Fitchburg,	120	Spencer,	365
Framingham,	396	Springfield,	3,184
Gloucester,	265	Taunton,	205
Greenfield,	75	Waltham,	275
Haverhill,	52	Ware,	139
Holyoke,	450	Westfield,	134
Lawrence,	922	Worcester,	2,450

The following table shows the number of lamps supplied June 30, 1894, the net increase or decrease during the year, the average price per thousand feet received from gas used in street lamps, and the cost per thousand feet of the care of the lamps where this is done by the companies: —

PUBLIC LAMPS — *Coal-gas.*

COMPANY.	Number of Lamps supplied.	INCREASE OR DECREASE DURING THE YEAR.		Average Price received per M., including Expenses.	Expense of Lighting and Care of Lamps per M.
		Increase.	Decrease.		
Amesbury,	19	5	-	\$2 00	\$0 83
Beverly,	3	2	-	2 10	-
Boston,	944	-	1,523	0 90	-
Brookline,	3,409	2,648	-	0 99	0 06
Cambridge,	300	1	-	1 20	-
Charlestown,	570	-	12	1 42	-
Chilcopee,	3	-	4	1 75	-
Citizens' (Quincy),	70	1	-	1 38	0 18
Citizens' (Reading, etc.),	23	-	1	2 15	-
Cottage City,	23	-	2	0 95	-
Dorchester,	1,468	-	4	1 17	-
East Boston,	534	-	48	1 47	-
Fall River,	90	-	-	1 49	-
Fitchburg,	21	-	-	1 60	-
Gloucester,	100	-	-	1 25	-
Haverhill,	180	-	30	1 25	-
Holyoke,	39	-	-	1 30	-
Jamaica Plain,	941	5	-	1 50	-
Lowell,	793	-	40	1 06	-
Manufacturers' (Fall River),	12	-	8	1 33	-
Marblehead,	84	-	-	3 12	0 87
Marlborough,	3	-	-	2 34	-
Milford,	29	-	-	1 43	0 44
Natick,	6	-	-	1 73	-
New Bedford,	431	9	-	1 72	0 36
Newton,	848	3	-	1 79	0 69
North Adams,	14	-	5	1 33	1 28
North Attleborough,	-	-	5	1 97	-
Norwood,	47	45	-	1 -	-
Roxbury,	529	-	1,118	1 04	-
South Boston,	535	-	1	1 17	-
Springfield,	44	-	5	1 25	-
Taunton,	135	-	-	1 50	-
Waltham,	143	-	2	3 52	2 09
Ware,	2	1	-	2 00	-
Westfield,	16	-	1	2 25	-
Worcester,	247	-	50	1 57	-
	12,655				

¹ \$16.13 per lamp per year including care.

Oil Gas.

COMPANY.	Number of Lamps supplied.	INCREASE OR DECREASE DURING THE YEAR.		Average Price received per M, including Expenses.	Expense of Lighting and Care of Lamps per M.
		Increase.	Decrease.		
Amherst,	8	-	37	\$4 89	-
Chicopee Falls,	9	-	-	1 -	-
Ipswich,	12	-	-	3 50	-
Lexington,	1	-	101	2 -	-
Williamstown,	15	4	-	7 00	\$0 69
	45				

¹ \$100 per year for the nine lamps.² Five cents per night per light.

PURITY OF GAS.

The law provides that when the gas of any company is found on three consecutive inspections to give less light than sixteen standard English candles, or to contain more than twenty grains of sulphur or ten grains of ammonia per hundred cubic feet of gas, or any sulphuretted hydrogen, a fine of one hundred dollars shall be paid by such company to the city or town supplied by it.

Page 116. Expense of lighting and care of lamps per M in the North Adams Company should be 86 cents instead of \$1.28.

The following table shows the amount of impurities found on the dates stated, and the whole number of inspections during the year, of the gas of the several companies named, as reported to this Board by the State Inspector of Gas : —

Kind of Impurities.	COMPANY.	Amount of Impurity.	Date when found.	Total Number of Inspections during the Year.
Deficient candle-power.	Wakefield,	15.9	Sept. 29,	3
	Marlborough,	15.8	Oct. 16,	3
	Holyoke,	15.6	Dec. 28,	11
Ammonia, grains per 100 cu. ft.	Holyoke,	20.0	Mar. 2,	11
	Holyoke,	10.5	Oct. 26,	-
	South Boston,	11.1	Mar. 13,	8
	Easthampton,	12.7	Mar. 14,	3
	Easthampton,	11.9	May 11,	-
	Springfield,	11.6	Apr. 25,	17
	Springfield,	11.5	May 23,	-
	Norwood,	26.3	June 27,	4
	Greenfield,	31.3	Sept. 26,	3
	Marlborough,	14.5	Oct. 16,	3
	Taunton,	22.2	Dec. 21,	9
	Plymouth,	25.0	May 23,	3
Sulphur, grains per 100 cu. ft.	Marblehead,	20.6	Feb. 10,	2
	Holyoke,	21.1	Aug. 8,	11
	Gloucester,	23.5	Sept. 28,	5
	Charlestown,	20.6	Oct. 13,	16
	Cambridge,	20.8	Nov. 9,	25
Sulphuretted Hydrogen.	Amesbury,	Trace.	Feb. 7,	3
	Amesbury,	"	May 18,	-
	Amesbury,	"	Nov. 1,	-
	Marlborough,	"	Apr. 25,	3
	Spencer,	"	May 5,	3
	Spencer,	"	Oct. 4,	-
	Gardner,	"	Nov. 14,	2
	Chicopee Falls,	"	Nov. 16,	2
	Boston,	"	Dec. 6,	52

Of the quantities of ammonia cited above, the two at Easthampton and Springfield were consecutive ; as was also the case with the three instances of sulphuretted hydrogen at Amesbury and the two in Spencer.

A study of the inspections of the coal-gas companies made during the five years from 1890 to 1894, inclusive, shows the following facts:—

	1890.	1891.	1892.	1893.	1894.
Number of inspections made,	443	483	486	515	535
Number of companies subject to inspection,	59	58	70	68	69
Number of companies showing deficiency in candle-power,	2	1	1	4	3
Highest candle-power, not including ten oil-gas companies,	25.4	27.3	28.2	27.7	29.0
Lowest candle-power, not including ten oil-gas companies,	13.8	14.0	15.7	15.3	15.6
Average candle-power, not including ten oil-gas companies,	17.79	18.13	19.25	19.80	19.29
Number of companies showing sulphuretted hydrogen,	9	5	8	6	6
Number of companies showing excess of sulphur,	1	1	2	1	5
Number of companies showing excess of ammonia,	15	16	12	8	9
Largest amount of sulphur,	24.1	22.5	32.9	21.4	23.5
Smallest amount of sulphur,	1.4	0.9	1.0	0.7	1.6
Average amount of sulphur,	10.08	9.53	9.46	8.32	9.45
Largest amount of ammonia,	37.0	54.9	40.4	35.7	31.3
Smallest amount of ammonia,	1.—	1.—	1.—	1.—	1.—
Average amount of ammonia,	3.01	3.42	2.5	2.24	2.7

The inspections of the oil-gas companies showed:—

	1890.	1891.	1892.	1893.	1894.
Highest candle-power,	70.5	53.6	60.4	59.6	47.2
Lowest candle-power,	21.1	20.2	21.6	22.5	20.8
Average candle-power,	39.04	33.62	33.50	32.34	31.47

ELECTRIC LIGHT.

The following table gives the names of the electric lighting companies in active operation on June 30, 1894, together with the localities supplied and the amount of capital stock: —

CORPORATE NAME.	LOCALITIES SUPPLIED.	CAPITAL.
Adams Electric Light and Power Co., .	Adams,	\$8,500
Amesbury Electric Light, Heat and Power Co., .	Amesbury,	50,300
Amherst Gas Co.,	Amherst,	-
Andover Electric Co.,	Andover,	30,000
Athol Gas and Electric Co.,	Athol,	-
Beverly Gas and Electric Co.,	Beverly,	-
Blue Hill Electric Co.,	Canton,	30,000
Boston Electric Light Co.,	Boston,	1,596,200
Bridgewater Electric Co.,	Bridgewater,	15,000
Brookline Gas Light Co.,	Brookline, Boston (Brighton),	-
Cambridge Electric Light Co.,	Cambridge,	200,000
Charlestown Gas and Electric Co.,	Charlestown,	-
Chelsea Gas Light Co.,	Chelsea,	-
Chicopee Electric Light Co.,	Chicopee,	10,000
Citizens' Gas Light Co. of Reading, South Reading and Stoneham,	Wakefield,	-
Clinton Gas Light Co.,	Clinton,	-
Cohasset Electric Co.,	Cohasset, Scituate,	30,000
Cottage City Gas and Electric Light Co.,	Cottage City,	-
Dedham Electric Co.,	Dedham,	60,000
Easthampton Gas Co.,	Easthampton,	-
Edison Electric Illuminating Co. of Boston,	Boston,	2,408,500
Edison Electric Illuminating Co. of Brockton,	Brockton,	100,000
Edison Electric Illuminating Co. of Fall River,	Fall River,	90,000
Electric Light and Power Co. of Abington and Rockland,	Abington, Rockland,	66,500
Eliot Falls Electric Light Co.,	1 -	91,300
Fall River Electric Light Co.,	Fall River,	200,000
Fitchburg Gas Co.,	Fitchburg,	-
Framingham Electric Co.,	Framingham, Ashland,	-
Franklin Electric Light Co.,	Sherborn,	80,000
Gardner Electric Light Co.,	Turner's Falls,	10,000
Gloucester Electric Co.,	Gardner,	30,000
Great Barrington Electric Light Co.,	Gloucester, Rockport,	50,000
Greenfield Electric Light and Power Co.,	Great Barrington,	23,800
Haverhill Electric Co.,	Greenfield, Deerfield,	30,000
Hudson Electric Light Co.,	Haverhill, Bradford,	127,500
Hull Electric Light and Power Co.,	Hudson,	15,000
Hyde Park Electric Light Co.,	Hull,	60,000
Lawrence Gas Co.,	Hyde Park,	100,000
	Lawrence, North Andover,	-
	Methuen,	-
Lee Electric Co.,	Lee,	20,000
Leicester Electric Co.,	Leicester,	25,000
Leominster Electric Light and Power Co.,	Leominster,	50,000
Lowell Electric Light Corporation,	Lowell, Dracut, Tyngsboro',	308,000
Lynn Gas and Electric Co.,	Lynn, Swampscott, Nahant,	-
Malden Electric Co.,	Malden, Melrose, Medford,	-
	Everett,	155,100

¹ Sold only to towns of Wellesley and Needham.² Par value \$25 per share.

CORPORATE NAME.	LOCALITIES SUPPLIED.	CAPITAL.
Marlborough Electric Co.,	Marlborough,	\$30,000
Milford Electric Light and Power Co., . .	Milford, Hopedale,	40,000
Millbury Electric Co.,	Millbury,	17,000
Milton Light and Power Co.,	Milton,	30,000
Natick Electric Co.,	Natick, Wayland,	40,000
New Bedford Gas and Edison Light Co., .	New Bedford, Fairhaven, . .	-
Newburyport Gas and Electric Co., . . .	Newburyport,	-
Newton and Watertown Gas Light Co., . .	Newton, Watertown,	-
North Adams Gas Light Co.,	North Adams,	-
Northampton Electric Lighting Co., . . .	Northampton,	58,700
North Shore Electric Co.,	Revere, Winthrop,	125,000
Orange Electric Light Co.,	Orange,	45,000
Palmer and Monson Electric Co.,	Palmer, Monson,	30,000
Pittsfield Electric Co.,	Pittsfield,	100,000
Plymouth Electric Light Co.,	Plymouth,	90,000
Quincy Electric Light and Power Co., . .	Quincy,	89,700
Salem Electric Lighting Co.,	Salem,	175,000
Somerville Electric Light Co.,	Somerville, Arlington, Belmont,	200,000
Southbridge Gas and Electric Co.,	Southbridge,	-
South Hadley Falls Electric Light Co., . .	South Hadley, Chicopee, in part,	7,000
Spencer Gas Co.,	Spencer,	-
Stoughton Gas and Electric Co.,	Stoughton,	-
Suburban Light and Power Co.,	Boston,	174,400
Taunton Electric Lighting Co.,	Taunton,	50,000
Union Electric Light Co.,	Franklin,	20,000
United Electric Light Co.,	Springfield,	500,000
Uxbridge and Northbridge Electric Co., .	Uxbridge, Northbridge, . .	39,200
Waltham Gas Light Co.,	Waltham,	-
Ware Electric Co.,	Ware,	27,300
Webster Electric Co.,	Webster, Dudley,	-
Westboro' Electric Light and Power Co., .	Westborough,	25,000
Westfield Gas Light Co.,	Westfield,	-
Weymouth Light and Power Co.,	Weymouth,	75,000
Whitman Electric Co.,	Whitman,	35,000
Winchendon Electric Light and Power Co.,	Winchendon,	12,000
Woburn Electric Light Co., ¹	Woburn, Winchester, Stoneham,	120,000
Worcester Electric Light Co.,	Worcester,	200,000

¹ In hands of receivers.² Par value \$10.00 per share.

In the case of the several gas companies doing electric lighting, the capital will be found in the table of gas companies.

The Holyoke Water Power Company supplies electric lights in the city of Holyoke.

The following companies have bonds and notes outstanding :—

Abington and Rockland,	\$59,500	Marlborough,	\$70,000
Adams,	9,420	Millford,	24,500
Amesbury,	50,000	Millbury,	16,000
Andover,	30,585	Milton,	39,888
Blue Hill (Canton),	23,212	Natick,	45,880
Boston,	353,000	Northampton,	49,000
Bridgewater,	15,000	North Shore,	122,649
Cambridge,	233,000	Orange,	52,500
Chicopee,	7,050	Palmer,	71,750
Cohasset,	11,500	Pittsfield,	78,000
Dedham,	68,000	Plymouth,	80,000
Edison (Boston),	770,500	Quincy,	26,600
Edison (Brockton),	135,176	Salem,	77,500
Edison (Fall River),	43,500	Somerville,	124,779
Eliot Falls,	15,706	South Hadley Falls,	3,249
Framingham,	50,135	Suburban (Boston),	109,000
Gloucester,	50,000	Taunton,	28,000
Great Barrington,	15,500	Union (Franklin),	30,000
Greenfield,	10,200	United (Springfield),	152,500
Haverhill,	92,054	Uxbridge and Northbridge,	26,398
Hudson,	3,500	Ware,	14,100
Hull,	60,000	Westborough,	21,700
Hyde Park,	108,718	Weymouth,	75,000
Lee,	15,000	Whitman,	25,000
Leicester,	21,449	Winchendon,	18,000
Leominster,	87,426	Woburn,	219,416
Lowell,	165,973	Worcester,	100,000
Malden,	223,978		

The following table shows the whole number of stockholders, the number resident in Massachusetts, and the value at par of the stock held in the State on June 30, 1894 :—

COMPANY.	Whole Number of Stockholders.	Number Resident in Massachusetts.	Value of Stock held in Massachusetts.
Abington and Rockland,	166	166	\$66,500
Adams,	7	6	8,300
Amesbury,	49	36	42,200
Andover,	36	34	28,000
Blue Hill (Canton),	12	12	30,000
Boston,	590	155	612,900
Bridgewater,	14	14	15,000
Cambridge,	38	38	200,000
Chicopee,	6	6	10,000
Cohasset,	29	29	30,000
Dedham,	36	36	60,000
Edison (Boston),	309	290	2,112,600
Edison (Brockton),	10	9	99,950
Edison (Fall River),	49	47	84,000
Eliot Falls,	12	10	83,000
Fall River,	62	51	173,000
Framingham,	8	8	80,000
Franklin (Turner's Falls),	25	25	10,000

COMPANY.	Whole Number of Stockholders.	Number Resident in Massachusetts.	Value of Stock held in Massachusetts.
Gardner,	12	12	\$30,000
Gloucester,	10	10	50,000
Great Barrington,	21	9	6,800
Greenfield,	41	32	23,400
Haverhill,	63	63	127,500
Hudson,	12	12	¹ 9,125
Hull,	6	6	60,000
Hyde Park,	27	23	87,800
Lee,	7	7	20,000
Leicester,	12	12	25,000
Leominster,	9	8	9,300
Lowell,	368	326	271,100
Malden,	45	40	140,800
Marlborough,	9	9	30,000
Milford,	20	20	40,000
Millbury,	27	27	17,000
Milton,	6	6	30,000
Natick,	7	6	2,500
Northampton,	64	63	58,400
North Shore,	12	12	125,000
Orange,	5	5	45,000
Palmer,	10	6	14,600
Pittsfield,	46	45	99,800
Plymouth,	6	6	90,000
Quincy,	110	110	89,700
Salem,	134	128	167,500
Somerville,	247	237	196,100
South Hadley Falls,	3	3	7,000
Suburban (Boston),	10	10	174,400
Taunton,	17	17	50,000
Union (Franklin),	8	1	100
United (Springfield),	176	164	448,500
Uxbridge and Northbridge,	52	51	38,800
Ware,	48	47	25,800
Westborough,	20	18	² 24,490
Whitman,	12	12	35,000
Winchendon,	28	28	12,000
Woburn,	60	56	115,200
Worcester,	102	100	199,500

¹ Par value \$25.² Par value \$10.

The following show the aggregate results of the operation of the electric light central stations in the State for the year ending June 30, 1893, and for the year ending June 30, 1894 :—

	YEAR ENDING JUNE 30.	
	1893.	1894.
RECEIPTS.		
For light and power,	\$3,427,576 84	\$3,623,056 92
From other sources,	10,790 67	26,400 20
	\$3,438,367 51	\$3,649,457 12
EXPENSES.		
For manufacture,	\$1,376,946 15	\$1,389,187 27
distribution,	463,535 46	491,195 50
office expenses and management,	254,245 01	287,646 65
taxes,	123,448 96	133,718 27
miscellaneous,	161,076 59	151,235 00
	\$2,379,252 17	\$2,452,982 69
Leaving a balance of	\$1,059,115 34	\$1,196,474 43
Of this profit, the gas companies made in their electrical departments,	188,139 90	184,105 57
Leaving for the electric light companies,	\$870,975 44	\$1,012,368 86
To which should be added the income from rents, jobbing, etc., amounting to	107,512 17	77,677 04
Making a total of	\$978,487 61	\$1,090,045 90
Against which the following charges were made:—		
Interest,	\$220,175 43	\$302,761 98
Dividends,	434,328 00	512,836 00
Depreciation,	214,729 89	151,388 66
Sundry items,	104,086 47	71,783 71
	\$983,319 79	\$1,038,770 35
Leaving a surplus for the year of		51,275 55
Leaving a deficit for the year of	4,832 18	

One¹ of the companies appears not to have earned expenses, and thirty-five² others have not earned sufficient to warrant the declaration of any dividend.

The gross profits of the companies doing only an electric business have increased over the previous year by \$111,558.29, and although interest and dividend charges have increased yet more, the reduced depreciation and miscellaneous charges show a surplus for the year instead of a deficit as in 1893.

In the appendix will be found, under date of June 30, 1894, the separate balance sheets, profit and loss and manufacturing accounts of the electric companies, as taken from the annual returns, with

¹ Six in 1893.

² Twenty-six in 1893.

corrections as made by the Board after examination and correspondence with the officers of the several companies.

Aggregates from the balance sheets of the electric companies only, taken from the returns of 1893 and 1894, show the following facts : —

	June 30, 1893.	June 30, 1894.
ASSETS : —		
Construction accounts, including patent rights and franchises,	\$13,030,611 53	\$13,792,120 81
Cash on hand,	238,539 80	216,488 77
Due for light and power,	301,233 79	312,873 55
Other accounts due,	135,323 15	130,457 72
Materials, etc.,	369,042 45	304,309 47
Notes receivable,	5,810 55	43,750 64
Investments,	194,801 96	228,578 01
	\$14,275,363 23	\$15,028,578 97
LIABILITIES : —		
Capital,	\$8,088,533 34	\$8,601,800 00
Bonds,	2,898,900 00	3,066,000 00
Notes payable,	1,958,782 86	1,918,387 83
Unpaid bills,	433,544 61	442,430 95
Unpaid dividends,	1,042 00	37,587 25
Interest due and unpaid,	43,095 97	57,111 76
Other items,	78,173 78	168,193 83
	\$13,502,072 46	\$14,217,580 37
Reserved and depreciation funds,	218,877 76	168,193 83
	\$13,720,950 22	\$14,385,774 20
Surplus,	554,413 01	642,804 77
	\$14,275,363 23	\$15,028,578 97
Of these companies —		
41 ¹ show an aggregate surplus of	\$671,261 16	\$753,152 53
16 ² show an aggregate deficit of	116,848 15	110,347 76
Leaving total net surplus, as shown above,	\$554,413 01	\$642,804 77
Which, added to reserves carried as liabilities,	218,877 76	168,193 83
Would show an actual surplus of,	\$773,290 77	\$810,998 60
Equivalent to per cent. on capital of about	9.5	9.42

¹ Thirty-seven in 1893.

² Twenty-three in 1893.

The following table shows the value of the plant of each company, as assessed by the local authorities :—

COMPANY.	Assessed Valuation.	COMPANY.	Assessed Valuation.
Abington and Rockland,	\$51,500	Malden,	\$140,000
Adams,	9,500	Marlborough,	58,615
Amesbury,	27,000	Milford,	37,000
Andover,	19,500	Millbury,	15,000
Blue Hill,	-	Milton,	30,000
Boston,	710,900	Natick,	30,000
Bridgewater,	15,600	Northampton,	40,900
Cambridge,	254,000	North Attleborough,	40,350
Chicopee,	15,000	North Shore,	72,200
Cohasset,	2,250	Orange,	16,500
Dedham,	47,200	Palmer,	19,600
Edison (Boston),	1,208,800	Pittsfield,	100,000
Edison (Brockton),	91,250	Plymouth,	41,150
Edison (Fall River),	90,600	Quincy,	47,300
Eliot Falls,	25,600	Salem,	195,000
Fall River,	120,000	Somerville,	118,500
Framingham,	40,000	South Hadley Falls,	4,600
Franklin,	9,000	Suburban,	88,600
Gardner,	28,000	Taunton,	25,000
Gloucester,	43,000	Union,	15,600
Great Barrington,	4,500	United,	321,600
Greenfield,	27,000	Uxbridge and Northbridge,	12,000
Haverhill,	87,950	Ware,	20,000
Hudson,	2,500	Westborough,	9,300
Hull,	25,600	Weymouth,	40,300
Hyde Park,	93,685	Whitman,	23,200
Lee,	12,000	Winchendon,	6,000
Leicester,	13,950	Woburn,	35,033
Leominster,	50,800	Worcester,	253,300
Lowell,	201,380		

The following table shows the amounts paid by the companies for taxes, including those paid by the gas companies on account of their electric plants :—

COMPANY.	Taxes Paid.	COMPANY.	Taxes Paid.
Abington and Rockland,	\$767 96	Charlestown,	\$2,163 19
Adams,	201 12	Chelsea,	1,376 54
Amherst,	75 61	Chicopee,	193 36
Amesbury,	397 54	Citizens' (Reading, etc.),	560 64
Andover,	334 05	Clinton,	688 40
Athol,	113 85	Cohasset,	179 35
Beverly,	741 96	Cottage City,	71 05
Blue Hill (Canton),	11 08	Dedham,	934 75
Boston,	21,036 33	Easthampton,	326 37
Bridgewater,	251 74	Edison (Boston),	26,854 86
Brookline,	1,576 92	Edison (Brockton),	1,920 33
Cambridge,	4,191 71	Edison (Fall River),	1,613 34

COMPANY.	Taxes Paid.	COMPANY.	Taxes Paid.
Eliot Falls,	\$310 04	Newton,	\$800 00
Fall River,	1,992 88	North Adams,	330 18
Fitchburg,	1,327 18	Northampton,	613 28
Frammingham,	725 00	North Attleborough,	768 25
Franklin,	210 91	North Shore,	1,300 94
Gardner,	623 77	Orange,	634 85
Gloucester,	759 91	Palmer,	215 00
Great Barrington,	182 87	Pittsfield,	1,640 00
Greenfield,	430 30	Plymouth,	670 84
Haverhill,	2,035 73	Quincy,	1,373 03
Holyoke,	2,750 46	Salem,	3,496 85
Hudson,	46 32	Somerville,	2,532 80
Hull,	393 45	Southbridge,	478 89
Hyde Park,	1,385 19	South Hadley Falls,	125 84
Lawrence,	1,008 00	Spencer,	300 00
Lee,	227 92	Stoughton,	195 15
Leicester,	241 32	Suburban,	762 93
Leominster,	1,185 62	Taunton,	863 31
Lexington,	103 97	Union,	256 85
Lowell,	4,491 99	United,	5,155 97
Lynn,	2,816 18	Uxbridge and Northbridge,	310 63
Malden,	2,202 64	Waltham,	2,351 76
Marlborough,	561 64	Ware,	265 10
Middleborough,	5 07	Webster,	302 90
Milford,	727 36	Westborough,	169 05
Millbury,	274 18	Westfield,	278 39
Milton,	385 72	Weymouth,	774 70
Nantucket,	100 00	Whitman,	376 19
Natick,	576 10	Winchendon,	185 46
New Bedford,	6,294 15	Woburn,	1,367 93
Newburyport,	1,037 86	Worcester,	3,925 82

DIVIDENDS.

The dividends declared by the several companies during the year are shown in the following table : —

COMPANY.	Rate Per Cent.	Amount of Dividends.
Abington and Rockland,	6	\$3,085 50
Adams,	—	—
Amesbury,	5	2,507 50
Andover,	—	—
Blue Hill,	—	—
Boston,	8	129,160 00
Bridgewater,	—	—
Cambridge,	6	12,000 00
Chicopee,	—	—
Cohasset,	—	—
Dedham,	6	3,600 00
Edison (Boston),	8½	181,408 50
Edison (Brockton),	6	6,000 00

* No dividend declared.

COMPANY.	Rate Per Cent.	Amount of Dividends.
Edison (Fall River),	8	\$7,200 00
Eliot Falls,	*-	-
Fall River,	†6	10,800 00
Framingham,	*-	-
Franklin,	5	500 00
Gardner,	8½	2,500 00
Gloucester,	*-	-
Great Barrington,	*-	-
Greenfield,	*-	-
Haverhill,	3	3,825 00
Hudson,	*-	-
Hull,	*-	-
Hyde Park,	2½	2,500 00
Lee,	*-	-
Leicester,	*-	-
Leominster,	*-	-
Lowell,	7	21,000 00
Malden,	8	12,000 00
Marlborough,	*-	-
Millford,	*-	-
Millbury,	*-	-
Milton,	*-	-
Nantucket,	*-	-
Natick,	*-	-
Northampton,	6	3,522 00
North Attleborough,	*-	-
North Shore,	*-	-
Orange,	*-	-
Palmer,	*-	-
Pittsfield,	5	5,000 00
Plymouth,	*-	-
Quincy,	*-	-
Salem,	6	10,500 00
Somerville,	6	12,000 00
South Hadley Falls,	*-	-
Taunton,	7	3,500 00
Union,	6	3,000 00
United,	6	30,000 00
Uxbridge and Northbridge,	*-	-
Ware,	6	1,200 00
Westborough,	*-	-
Weymouth,	*-	-
Whitman,	*-	-
Winchendon,	*-	-
Woburn,	*-	-
Worcester,	8	16,000 00
		<hr/> \$482,808 50

* No dividend declared.

† Extra dividend of 15 per cent.

The following table shows the system used, and the maximum dynamo capacity June 30, 1894, stated in lamps of certain nominal candle-powers:—

COMPANY.	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Abington and Rockland, ¹	Edison,	141	1,200
	Westinghouse,	2,200	16
	National,	2,500	16
	Thomson-Houston,	650	16
Adams, ²	Thomson-Houston,	45	1,200
		500	16
Amesbury, ³	Thomson-Houston,	90	1,200
		500	16
	Westinghouse,	500	16
Amherst,	Thomson-Houston,	45	1,200
	Westinghouse,	1,100	16
Andover,	Thomson-Houston,	50	1,200
Athol,	Thomson-Houston,	2,600	16
		50	1,200
Beverly,	Thomson-Houston,	35	2,000
		100	1,200
		650	16
Blue Hill (Canton),	Westinghouse,	60	2,000
		1,500	16
		2,200	2,000
Boston, ⁴	Thomson-Houston,	100	1,200
		16,200	16
	Brush,	2,055	2,000
	American,	50	1,500
	Weston,	2,090	16
	Sun,	900	16
Bridgewater,	Waterhouse,	35	2,000
	Westinghouse,	750	16
Brookline, ⁵	Thomson-Houston,	450	2,000
	Westinghouse,	4,150	16
Cambridge, ⁶	Thomson-Houston,	630	1,200
		5,200	16
Charlestown,	Brush,	445	2,000
	Thomson-Houston,	50	2,000
		1,650	16
Chelsea, ⁷	Thomson-Houston,	300	1,200
		1,950	16
Chicopee,	Westinghouse,	1,100	16
	Thomson-Houston,	150	1,200
Citizens' (Reading, etc.), ⁸	Thomson-Houston,	45	1,200
		650	16
Clinton,	Schnyler,	90	1,200
	Thomson-Houston,	2,950	16
Cohasset,	Thomson-Houston,	2,300	16
Cottage City,	Ball,	60	1,600
		60	1,200
Dedham,	Thomson-Houston,	1,950	16
Easthampton,	Waterhouse,	35	1,800
Edison (Boston),	Edison,	76,800	16
		205	2,000
Edison (Brockton), ⁹	Thomson-Houston,	650	16
		6,100	16
	Edison,	836	15

¹ Power generators 300 K. W.² Power generators 62 K. W.³ Power generators 63 H. P.⁷ Power generators 140 H. P.⁹ Power generators 100 H. P.⁵ Power generators 160 H. P.⁶ Power generators 380 H. P.⁸ Power generators 180 K. W.⁹ Power generators 80 H. P.

COMPANY.	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Edison (Fall River), . . .	Edison, . . .	7,910	16
Eliot Falls, . . .	Thomson-Houston, . . .	1,000	18
Fall River, . . .	Thomson-Houston, . . .	450	2,000
		228	1,200
		650	18
Fitchburg, ¹ . . .	Thomson-Houston, . . .	295	1,200
		1,300	16
		75	1,200
Framingham, . . .	Thomson-Houston, . . .	140	1,200
Franklin (Turner's Falls), . .	Thomson-Houston, . . .	2,800	16
		30	2,000
		600	16
Gardner, . . .	Thomson-Houston, . . .	100	1,200
		1,800	16
		150	1,200
Gloucester, ² . . .	Thomson-Houston, . . .	1,300	16
Great Barrington, . . .	Schuyler, . . .	60	1,500
		800	16
		1,550	16
Greenfield, . . .	Thomson-Houston, . . .	45	1,200
		800	16
		750	16
Haverhill, ³ . . .	Thomson-Houston, . . .	75	2,000
		95	1,200
		2,000	16
Holyoke, ⁴ . . .	Brush, . . .	115	2,000
		2,000	18
		365	2,000
Hudson, . . .	Schuyler, . . .	250	1,200
		1,000	16
		45	1,200
Hull, ⁵ . . .	Thomson-Houston, . . .	650	16
Hyde Park, . . .	Westinghouse, . . .	3,000	16
		200	2,000
		3,900	16
Lawrence, . . .	Thomson-Houston, . . .	350	2,000
		50	1,200
		35	2,000
Lee, . . .	Fort Wayne, . . .	5,600	16
		800	30
		30	1,200
Leicester, . . .	Thomson-Houston, . . .	2,300	16
Leominster, . . .	Thomson-Houston, . . .	1,550	16
		150	1,200
		1,950	16
Lowell, ⁶ . . .	Thomson-Houston, . . .	870	2,000
		5,600	16
		90	2,000
Lexington, . . .	Edison, . . .	50	1,200
		1,500	16
		575	2,000
Lynn, ⁷ . . .	Thomson-Houston, . . .	190	1,200
Malden, ⁸ . . .	Thomson-Houston, . . .	5,250	16
		245	1,200
		7,400	16
Marlborough, . . .	Thomson-Houston, . . .	250	1,200
		1,000	16
		1,200	16
Middieborough, . . .	Thomson-Houston, . . .	35	1,200
		650	16
		35	1,700
	Waterhouse, . . .		

¹ Power generator 80 H. P.² Power generator 100 H. P.³ Power generators 120 K. W.⁴ Power generators 280 H. P.⁵ Power generators 200 K. W.⁶ Power generator 495 H. P.⁷ Power generators 400 H. P.⁸ Power generators 85 H. P.

COMPANY.	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Milford, ¹	Thomson-Houston,	95	1,200
		1,000	16
Millbury,	Thomson-Houston,	50	1,200
		650	16
Milton,	Thomson-Houston,	1,650	16
		120	1,200
Nantucket,	Thomson-Houston,	1,800	16
		90	1,200
Natick,	Thomson-Houston,	2,600	16
		350	2,000
	Thomson-Houston,	118	1,200
New Bedford, ²	American,	110	2,000
	Westinghouse,	100	1,600
		5,800	16
	Edison,	8,240	16
Newburyport, ³	Thomson-Houston,	210	1,200
		40	16
Newton,	Thomson-Houston,	145	1,200
		5,000	16
		225	1,200
North Adams,	Thomson-Houston,	1,000	16
	Stanley,	1,600	16
		170	1,200
Northampton,	Thomson-Houston,	1,950	16
	Westinghouse,	1,000	16
	Schuyler,	90	1,200
North Attleborough,	Thomson-Houston,	310	1,200
		1,000	16
North Shore, ²	Thomson-Houston,	200	1,200
		3,300	16
Orange,	Thomson-Houston,	50	1,200
		1,150	16
Palmer and Monson,	Thomson-Houston,	100	1,200
		2,600	16
Pittsfield, ⁴	Thomson-Houston,	170	1,200
	Westinghouse,	5,200	16
Plymouth, ⁵	Thomson-Houston,	150	1,200
		1,000	16
	Thomson-Houston,	150	1,200
Quincy, ⁶	Laroche,	3,900	16
	Westinghouse,	1,500	16
		360	2,000
Salem, ⁷	Thomson-Houston,	5,900	16
		545	1,200
Somerville,	Thomson-Houston,	4,800	16
		100	1,200
Southbridge,	Thomson-Houston,	1,600	16
South Hadley Falls,	Thomson-Houston,	1,400	16
Spencer,	Ball,	70	1,200
Stoughton,	Ball,	70	800
		150	1,200
	American,	100	2,000
Suburban (Boston), ⁸	Brush,	95	2,000
	Thomson-Houston,	900	16
	Westinghouse,	4,850	16
	Arnoux and Hochhausen,	10	2,000
Taunton,	Brush,	270	1,200
	Westinghouse,	2,000	16
	Thomson-Houston,	2,650	16

¹ Power generators 22 K. W.² Power generators 180 H. P.³ Power generators 25 K. W.⁴ Power generators 220 H. P.⁵ Power generators 162 K. W.⁶ Power generators 160 H. P.⁷ Power generators 85 H. P.⁸ Power generators 190 K.W.

COMPANY.	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Union (Franklin), . . .	Thomson-Houston, . . .	50	1,200
		1,150	16
	{ Edison,	45	1,200
	{ Thomson-Houston,	740	1,200
United (Springfield), ¹ . . .	{ Excelsior,	100	1,200
	{ Westinghouse,	6,650	16
	{ Thomson-Houston,	2,000	16
Uxbridge and Northbridge,	Westinghouse,	120	2,000
		1,500	16
Waltham, ²	Thomson-Houston,	245	1,200
		3,950	16
Ware,	Thomson-Houston,	80	1,200
		650	16
Webster,	Thomson-Houston,	80	1,200
		500	16
Westborough,	{ Thomson-Houston,	50	1,200
	{	1,100	16
	{ Laroche,	1,000	16
Westfield,	{ Thomson-Houston,	35	2,000
	{	1,150	16
	{ Schuyler,	98	2,000
Weymouth,	Thomson-Houston,	200	1,200
		2,600	16
Whitman,	Thomson-Houston,	100	1,200
		1,500	16
Winchendon,	Thomson-Houston,	50	1,200
		650	16
	{ Thomson-Houston,	185	2,000
	{	100	1,200
Woburn, ³	{ Thomson-Houston,	2,700	16
	{ Brush,	45	1,200
	{ Edison,	800	16
Worcester, ⁴	Thomson-Houston,	965	2,000
		6,650	16

¹ Power generators 1,030 H. P.² Power generators 340 H. P.³ Power generators 250 H. P.⁴ Power generator 125 H. P.

The following table shows the number of electric lights of various candle-power which represent the dynamo capacity of all the companies June 30, 1892, 1893 and 1894:—

	1892.	1893.	1894.
16 candle-power,	214,700	292,340	316,890
20 " "	900	400	—
25 " "	600	—	—
30 " "	—	—	800
15 " "	836	836	836
2,000 " "	9,633	9,910	11,293
1,200 " "	8,499	9,121	9,605
1,600 " "	160	160	160
1,500 " "	60	60	110
1,800 " "	35	35	35
1,700 " "	125	35	35
800 " "	70	70	70

The following table shows the number of boilers, their total rated horse-power, the number of engines and the total rated horse-power of the same, and the number of dynamos of the different companies on June 30 last; also the amount of fuel used during the year ending on that day:—

COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	Coal used. Tons.
Abington and Rockland,	4	600	2	475	9	1,582
Adams,	2	150	2	225	4	957 ¹
Amherst,	1	100	1	100	2	252 ²
Amesbury,	3	375	3	435	6	1,479
Andover,	3	350	2	180	3	1,699 ³
Athol,	1	120	1	65	1	193
Beverly,	1	104	1	175	4	357
Blue Hill (Canton),	1	135	2	260	3	550
Boston,	35	5,375	53	8,360	113	22,623 ⁴
Bridgewater,	2	200	1	80	2	337
Brookline,	6	750	5	820	13	2,585
Cambridge,	8	1,000	6	1,140	21	4,790
Charlestown,	5	625	6	660	12	1,654
Chelsea,	3	500	5	594	9	1,929
Chicopee,	1	100	2	160	3	-
Citizens' (Reading, etc.),	2	250	2	250	3	-
Clinton,	2	250	2	325	6	662
Cohasset,	1	150	2	180	3	247 ⁵
Cottage City,	1	60	1	50	2	56
Dedham,	2	220	2	200	4	532 ⁶
Easthampton,	1	60	1	45	1	115
Edison (Boston),	23	5,875	36	6,920	72	23,340
Edison (Brockton),	6	720	8	925	15	3,207
Edison (Fall River),	5	712	5	635	10	2,032 ⁷
Eliot Falls,	5	-	5	-	2	-
Fall River,	6	600	6	650	15	2,290 ⁸
Fitchburg,	4	400	4	450	8	545
Framingham,	2	250	2	250	7	626
Franklin (Turner's Falls),	8	-	-	-	2	-
Gardner,	2	160	3	200	5	575
Gloucester,	3	375	3	550	6	1,535
Great Barrington,	2	195	2	170	6	655
Greenfield,	2	225	3	225	4	937
Haverhill,	4	600	2	500	9	1,345
Holyoke,	10	825	2	800	24	117
Hudson,	1	80	1	60	2	189
Hull,	2	300	3	495	4	1,482
Hyde Park,	3	450	3	500	7	1,083
Lawrence,	7	888	9	1,000	19	3,287
Lee,	14	260	3	270	4	245
Leicester,	12	230	2	210	3	334 ⁹
Leominster,	2	250	3	600	5	1,539
Lexington,	1	90	2	160	3	382

¹ Also 110 tons dust.² Also 66 tons screenings.³ 2 water wheels 280 H. P.⁴ Also 633 tons other fuel.⁵ Also 338 tons screenings.⁶ Also 114 tons screenings.⁷ Also 180 tons screenings.⁸ 360 tons sparks.⁹ Also 189,617 bushels coke.¹⁰ Also 176 tons screenings.¹¹ 29,234 bushels coke.¹² 2 water wheels 100 H. P.¹³ 4 water wheels 1,120 H. P.¹⁴ Also 379 tons screenings.¹⁵ 1 water wheel 60 H. P.¹⁶ 2 water wheels 60 H. P.

COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamoes.	Coal used. Tons.
Lowell,	7	1,050	3	1,050	27	4,925
Lynn,	8	1,000	4	2,000	26	¹ 3,312
Malden,	6	750	7	775	13	² 1,078
Marlborough,	3	375	4	420	9	³ 631
Middleborough,	⁴ 1	100	2	90	3	-
Milford,	2	160	3	245	3	732
Millbury,	2	130	2	100	2	370 ⁴
Milton,	1	120	1	150	2	651 ⁵
Nantucket,	3	330	3	240	6	-
Natick,	2	250	2	300	6	⁶ 738 ⁴
New Bedford,	12	1,528	14	2,255	35	4,232
Newburyport,	2	200	3	215	7	⁶ 648
Newton,	4	600	3	935	8	⁷ 956
North Adams,	2	300	2	475	7	⁸ 413
Northampton,	6	730	4	805	8	⁹ 940
North Attleborough,	¹⁰ 4	620	5	760	10	1,924
North Shore,	4	465	4	795	8	¹¹ 1,318 ⁴
Orange,	2	120	2	185	4	¹² 409
Palmer,	¹³ 1	125	1	120	4	70
Pittsfield,	5	535	7	940	13	3,091
Plymouth,	2	300	3	625	6	¹⁴ 1,082
Quincy,	3	375	4	550	6	1,949
Salem,	8	1,000	4	1,360	17	5,151
Somerville,	4	800	5	730	15	3,093
Southbridge,	2	185	3	335	4	¹⁵ 438 ⁴
South Hadley Falls,	¹⁶ -	-	1	100	2	¹⁶ -
Spencer,	¹⁷ -	-	3	45	2	¹⁷ -
Stoughton,	1	60	1	50	1	166 ⁴
Suburban (Boston),	10	810	6	1,150	16	4,411 ⁴
Taunton,	2	450	3	665	10	1,150
Union (Franklin),	2	200	3	225	3	500
United (Springfield),	7	1,760	5	2,150	33	7,937
Uxbridge and Northbridge,	2	200	2	185	4	568
Waltham,	6	781	5	775	12	¹⁸ 2,096
Ware,	1	125	1	125	3	235 ⁴
Webster,	2	205	2	140	3	446
Westborough,	2	160	2	150	4	576
Westfield,	2	140	2	140	6	¹⁹ 299
Weymouth,	2	300	2	325	9	²⁰ 525
Whitman,	2	250	1	300	4	393 ⁴
Winchendon,	¹⁶ -	-	1	100	2	¹⁶ -
Woburn,	5	700	5	900	13	2,925
Worcester,	8	1,200	3	1,400	27	3,940

¹ 4,424 bushels coke.² Also 286 tons screenings and 51 cords wood.³ Also 1,178 tons sparks.⁴ 2,177 tons coke.⁵ 100 cords wood.⁶ Also 224 tons screenings.⁷ 2 water wheels 300 H. P.⁸ 5 cords wood.⁹ 1,236,200 feet of gas used in gas engines.¹⁰ Also 180 tons coke and 29 $\frac{1}{2}$ tons sparks.¹¹ Also 2,556 tons screenings.¹² 4 water wheels 180 H. P.¹³ Also 79 tons screenings.¹⁴ 33,378 bushels coke.¹⁵ 1 water wheel 40 H. P.¹⁶ 300 cords wood.¹⁷ Also 121 tons screenings.¹⁸ Steam bought.¹⁹ 17,784 bushels coke.²⁰ Also 589 tons screenings.

The following table shows, in feet, the total length of wire; the length of underground conduit, the length of the wires in the same; the number of poles set and the length of streets with overhead wires of each company, on June 30 last:—

COMPANY.	Total Length of Wire (Feet).	Length of Wires in Conduit (Feet).	Length of Underground Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).
Abington and Rockland, . .	226,600	-	-	1,400	-	157,000
Adams,	80,460	-	-	160	-	29,700
Amherst,	105,700	-	-	190	109	21,700
Amesbury,	204,000	-	-	289	24	68,640
Andover,	97,476	-	-	513	-	35,350
Athol,	30,000	-	-	225	-	30,000
Beverly,	201,294	-	-	634	-	89,684
Blue Hill (Canton), . . .	390,484	-	-	810	48	101,250
Boston,	4,131,562	-	-	1,217	277	-
Bridgewater,	101,480	-	-	213	-	96,360
Brookline,	760,900	1,000	1,000	1,324	92	180,000
Cambridge,	932,535	-	-	1,982	45	265,000
Charlestown,	249,600	-	-	334	-	47,520
Chelsea,	572,410	-	-	1,372	-	179,520
Chicopee,	163,680	-	-	400	-	79,200
Citizens' (Reading, etc.), .	221,760	-	-	589	16	96,000
Clinton,	132,000	-	-	665	-	92,400
Cohasset,	330,570	-	-	917	10	103,098
Cottage City,	226,440	-	-	77	40	26,400
Dedham,	745,616	-	-	1,441	-	195,360
Easthampton,	28,000	-	-	228	-	28,000
Edison (Boston),	1,254,057	1,254,057	306,693	-	-	-
Edison (Brockton), . . .	573,107	123,903	34,541	1,799	12	200,000
Edison (Fall River), . . .	120,169	95,679	24,527	148	40	20,390
Eliot Falls,	54,428	-	-	3	6	31,680
Fall River,	541,200	-	-	1,483	29	213,840
Fitchburg,	396,500	-	-	850	22	104,390
Frammingham,	446,655	-	-	516	80	132,000
Franklin (Turner's Falls), .	12,000	-	-	86	8	9,000
Gardner,	212,894	-	-	460	23	53,000
Gloucester,	245,000	-	-	700	30	275,000
Great Barrington,	83,100	450	450	181	27	46,120
Greenfield,	51,500	-	-	205	-	32,000
Haverhill,	195,000	-	-	550	50	158,400
Holyoke,	305,300	-	-	1,060	-	110,000
Hudson,	35,290	-	-	71	-	10,793
Hull,	349,563	-	-	795	8	84,500
Hyde Park,	332,225	-	-	807	19	87,500
Lawrence,	828,028	55,584	12,864	1,999	20	300,960
Lee,	97,000	-	-	332	12	27,720
Leicester,	210,499	-	-	536	4	70,000
Leominster,	335,701	-	-	639	8	68,000
Lexington,	117,000	-	-	430	9	31,680
Lowell,	869,673	-	-	1,100	-	345,680
Lynn,	1,846,740	-	-	3,500	-	628,000

COMPANY.	Total Length of Wire (Feet).	Length of Wires in Conduit (Feet).	Length of Under-ground Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with overhead Wires (Feet).
Malden,	2,427,514	-	-	6,900	20	660,000
Marlborough,	213,137	-	-	646	22	92,000
Middleborough,	63,652	-	-	550	50	-
Millford,	167,695	-	-	525	-	55,000
Millbury,	83,690	-	-	123	13	30,670
Milton,	464,350	-	-	940	12	126,720
Nantucket,	182,840	-	-	409	-	147,840
Natick,	301,110	-	-	600	10	63,360
New Bedford,	790,679	39,966	8,401	991	27	180,730
Newburyport,	146,200	-	-	455	-	160,000
Newton,	1,155,161	-	-	3,675	-	475,450
North Adams,	166,000	-	-	400	20	63,500
Northampton,	395,126	-	-	765	15	135,500
North Attleborough,	422,556	-	-	873	89	101,452
North Shore,	818,360	-	-	1,468	22	207,240
Orange,	118,032	-	-	540	-	41,000
Palmer,	231,040	-	-	1,200	-	132,000
Pittsfield,	443,985	1,000	500	1,102	32	144,500
Plymouth,	140,250	-	-	433	21	64,027
Quincy,	459,360	-	-	1,536	63	279,840
Salem,	866,510	-	-	1,991	34	243,565
Somerville,	1,221,863	-	-	2,919	60	322,036
Southbridge,	194,352	-	-	465	-	21,120
South Hadley Falls,	49,800	-	-	265	13	44,000
Spencer,	41,676	-	-	400	4	40,000
Stoughton,	69,905	-	-	300	-	69,905
Suburban (Boston),	337,240	-	-	28	100	25,000
Taunton,	128,707	-	-	525	-	60,000
Union (Franklin),	137,533	-	-	365	25	48,000
United (Springfield),	1,052,466	67,272	10,632	1,140	19	284,200
Uxbridge and Northbridge,	215,440	-	-	542	-	64,000
Waltham,	267,900	-	-	594	36	66,970
Ware,	47,520	-	-	326	15	19,700
Webster,	87,840	-	-	345	2	50,000
Westborough,	124,264	-	-	305	-	46,139
Westfield,	111,675	-	-	366	14	50,146
Weymouth,	459,300	-	-	838	-	125,700
Whitman,	212,600	-	-	605	10	130,640
Winchendon,	167,705	198	198	343	31	147,505
Woburn,	976,200	-	-	2,648	-	417,120
Worcester,	913,150	-	-	2,685	-	262,625

The following table shows the number of motors furnished off arc, incandescent and power circuits, not including those for street railways, the number of single and double arc lamps, June 30, 1894, and the number of carbons used during the year ending on that day :—

COMPANY.	Motors off Arc Circuits.	Motors off Incandescent Circuits.	Motors off Power Circuits.	Horse-power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Carbons Used.
Abington and Rockland,	-	-	-	-	-	30	6,301
Adams,	-	-	-	-	-	40	11,200
Amherst,	-	-	-	-	-	22	2,000
Amesbury,	-	-	18	75	65	4	24,588
Andover,	-	-	-	-	3	31	1,700
Athol,	-	-	-	-	37	10	12,000
Beverly,	-	-	-	-	17	87	32,000
Blue Hill (Canton),	-	-	-	-	46	-	5,000
Boston,	45	130	14	744½	870	2,392	2,096,202
Bridgewater,	-	-	-	-	32	3	8,088
Brookline,	-	-	8	140	-	366	351,000
Cambridge,	-	64	-	130	47	461	363,000
Charlestown,	-	1	-	½	53	277	205,216
Chelsea,	-	-	18	49½	100	200	99,000
Chicopee,	-	-	-	-	113	-	27,000
Clinton,	-	-	-	-	10	41	35,072
Cottage City,	-	-	-	-	53	-	5,200
Dedham,	-	-	-	-	-	23	15,444
Easthampton,	-	-	-	-	33	-	6,000
Edison (Boston),	-	1,434	-	4,219	806	7	217,300
Edison (Brockton),	-	29	13	202	134	27	78,260
Edison (Fall River),	-	155	1	285	-	-	-
Fall River,	-	-	-	-	133	399	517,000
Fitchburg,	1	-	-	½	61	212	109,033
Framingham,	-	-	-	-	-	64	15,822
Franklin (Turner's Falls),	-	-	-	-	22	-	10,000
Gardner,	-	-	-	-	51	51	20,000
Gloucester,	-	-	26	125	45	35	42,000
Great Barrington,	-	-	-	-	38	-	5,250
Greenfield,	-	7	-	25½	58	3	20,000
Haverhill,	47	8	-	61	78	140	100,000
Holyoke,	-	17	11	76½	201	215	300,000
Hudson,	-	-	-	-	20	4	6,000
Hull,	-	-	-	-	11	-	300
Hyde Park,	-	-	-	-	46	113	34,486
Lawrence,	-	122	-	196	244	142	142,502
Leominster,	-	-	-	-	28	62	35,432
Lexington,	-	-	-	-	-	34	12,000
Lowell,	2	-	95	520	431	292	332,600
Lynn,	-	-	62	395	171	425	340,000
Malden,	-	-	8	21	180	48	73,369
Marlborough,	-	-	-	-	68	53	45,951
Millford,	-	9	-	16½	60	-	22,000
Millbury,	3	-	-	¾	32	-	7,752
Nantucket,	-	-	-	-	45	-	-
Natick,	-	-	10	37	1	36	11,013

COMPANY.	Motors off Arc Circuits.	Motors off Incandescent Circuits.	Motors off Power Cir- cuits.	Horse-power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Carbons Used.
New Bedford,	-	48	36	261	361	195	143,530
Newburyport,	-	-	13	138	164	7	58,560
Newton,	-	2	-	1	-	124	50,000
North Adams,	-	-	-	-	79	106	85,000
Northampton,	-	-	-	-	144	-	40,000
North Attleborough,	12	-	-	354	136	7	18,960
North Shore,	-	-	-	-	67	56	25,817
Orange,	-	-	-	-	33	6	9,000
Palmer,	-	-	-	-	-	71	10,000
Pittsfield,	13	5	-	125	112	47	77,179
Plymouth,	-	-	12	123	32	8	10,900
Quincy,	-	-	15	53	-	98	33,000
Salem,	-	-	35	182	116	184	165,000
Somerville,	19	-	-	55	7	445	208,850
Southbridge,	-	-	-	-	82	6	24,000
Spencer,	-	-	-	-	70	-	22,800
Stoughton,	-	-	-	-	70	-	8,000
Suburban (Boston),	-	-	91	2694	204	45	140,000
Taunton,	-	-	-	-	104	93	75,000
Union (Franklin),	-	-	-	-	44	2	9,163
United (Springfield),	-	-	65	334	308	542	427,130
Uxbridge and Northbridge,	-	-	-	-	67	-	5,000
Waltham,	-	-	31	122	105	67	69,210
Ware,	-	-	-	-	52	15	28,900
Webster,	-	-	-	-	25	54	27,000
Westborough,	-	-	-	-	32	-	10,000
Westfield,	-	-	-	-	127	10	35,760
Weymouth,	-	-	-	-	1	36	11,000
Whitman,	-	-	-	-	42	9	14,400
Winchendon,	-	-	-	-	18	17	8,532
Woburn,	-	-	6	274	43	99	69,529
Worcester,	-	-	3	23	250	478	528,300

The following table shows the number of commercial lights of the different kinds installed, and the number of customers for each kind, on June 30 last: —

COMPANY.	Number of Commercial Arc Lights.	Nominal Candle- power.	Number of Consumers using only Commer- cial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle- Power.	Number of Consumers using only Commer- cial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle- Power.	Number of Consumers using only Commer- cial Incandescent Lights off Arc Cir- cuits.	Number of Consumers using both Arc and Incandescent Lights.	Number of Customers using only Power.
Abington and Rockland,	.	-	-	-	-	282	-	-	-	-	1
Adams, .	.	-	-	340	16	59	-	16	-	1	1
Amherst, .	.	-	-	1,620	16	96	-	16	-	1	-
Amesbury, .	.	1,200	-	400	20	111	-	20	-	4	11
Andover, .	.	-	-	500	16	120	-	16	-	-	-
Athol, .	.	-	-	730	10	-	-	10	-	-	-
Beverly, .	.	1,200	3	730	16	-	1	32	1	-	-
Blue Hill (Canton), .	.	2,000	5	908	16	62	-	-	-	6	-
		-	-	3,200	32	65	-	-	-	-	-
		-	-	12	125	-	-	-	-	-	-
		-	-	1	100	-	-	100	-	-	-
		-	-	36	66	-	1	66	-	-	-
		1,200	207	87	50	377	80	50	3	64	135
Boston, .	.	2,000	-	381	32	-	2	60	-	-	-
		-	-	183	25	-	64	32	-	-	-
		-	-	85	20	-	-	-	-	-	-
		-	-	23,645	16	-	-	-	-	-	-
		-	-	1,510	16	70	-	-	-	2	-
		2,000	-	50	32	-	-	-	-	-	-
		-	-	5	150	-	-	-	-	-	-
Bridgewater, .	.	-	-	-	-	-	-	-	-	-	-

COMPANY.	Number of Commercial Arc Lights.	Nominal Candle- Power.	Number of Consumers using only Commer- cial Arc Lights.	Number of Commercial Incandescent Lights.	Number of Consumers using only Commer- cial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle- Power.	Number of Consumers using only Commer- cial Incandescent Lights off Arc Cir- cuits.	Number of Consumers using both Arc and Incandescent Lights.	Number of Customers using only Power.
Brookline,	53	2,000	15	10,729	16	221	187	32	2	4
Cambridge,	47	1,200	38	8,282	16	584	43	40	20	66
Charlestown,	43	2,000	28	460	16	22	6	60	8	16
Chelsea,	87	1,200	7	3,700	16	179	-	-	16	1
Citizens' (Reading, etc.),	10	1,200	3	700	16	77	-	-	2	1
Clinton,	-	1,200	3	2,426	16	65	89	25	2	-
Cohasset,	28	1,600	9	710	16	28	-	-	-	-
Cottage City,	10	1,200	-	-	16	-	-	-	-	-
Dedham,	139	600	-	2,565	16	145	-	-	3	-
Edison (Boston),	3	1,000	107	84,331	16	2,679	-	-	127	551
Edison (Brockton),	432	1,200	11	951	16	350	-	-	12	28
Edison (Fall River),	225	2,000	-	9,650	16	484	-	-	-	33
Elliot Falls,	14	3,000	-	28	16	1	-	-	-	-
Fall River,	133	1,200	25	549	16	33	-	-	-	-
Fitchburg,	67	2,000	12	1,800	16	98	-	-	-	-
Framingham,	11	1,200	1	2,163	16	129	10	25	6	-
Franklin (Turner's Falls),	-	-	-	76	16	48	8	65	-	-
				134	32	7	-	-	-	-
				350	16	30	-	-	-	-

Gardner,	.	.	.	.	.	51	1,200	14	3,300	16	150	{	26	20	-	7	-
Gloucester,	.	.	.	.	.	45	1,200	7	1,500	16	122		19	32	11	15	24
Great Barrington,	.	.	.	.	.	8	1,500	1	1,000	16	67		9	50	1	2	-
Greenfield,	.	.	.	.	.	-	-	-	{	10	99		-	-	-	7	2
Haverhill,	.	.	.	.	.	78	1,200	11	1,750	16	100		-	-	-	8	17
Holyoke,	.	.	.	.	{	201	1,200	70	1,900	16	103		-	-	-	16	9
Hudson,	.	.	.	.	.	8	1,200	4	950	16	28		23	65	-	5	-
Hull,	.	.	.	.	.	11	1,500	-	{	10	85		-	-	-	3	1
									2,967	16			-	-	-		
									59	10							
									8	20							
									109	25							
Hyde Park,	.	.	.	.	.	46	2,000	-	{	16	266		-	-	-	4	-
Lawrence,	.	.	.	.	.	194	2,000	36	5,039	16	322		-	-	-	36	33
Lee,	.	.	.	.	.	-	-	-	684	20	96		-	-	-	-	-
Leicester,	.	.	.	.	.	-	-	-	6,751	16	57		-	-	-	-	-
									1,500	16							
									1,264	16							
									1,012	10							
Leominster,	.	.	.	.	.	31	1,200	8	{	16	207		1	25	1	12	1
									229	20							
Lexington,	.	.	.	.	.	-	-	-	1,502	16	50		-	-	-	-	97
Lowell,	.	.	.	.	.	338	2,000	103	7,076	16	250		-	-	-	49	-
Lynn,	.	.	.	.	.	162	2,000	58	6,611	16	230		18	25	5	19	40
					{				13,232	16			1	32			
Malden,	.	.	.	.	.	20	1,200	4	9	22	646		-	-	-	5	4
Marlborough,	.	.	.	.	.	60	1,200	13	2,337	16	130		8	25	5	13	-
Middleborough,	.	.	.	.	.	-	-	-	1,468	16	68		-	-	-	-	-
Milford,	.	.	.	.	.	3	1,200	-	1,133	16	58		-	-	-	1	5
									50	10							
									829	16	72		-	-	-	-	1
Millbury,	.	.	.	.	.	-	-	-	134	20							
									22	32							
									50	32							
Milton,	.	.	.	.	.	-	-	-	2,500	16	101		-	-	-	-	-
Nantucket,	.	.	.	.	.	13	1,200	4	1,529	16	65		3	25	-	5	-

COMPANY.	Number of Commercial Are Lights.	Nominal Candle- Power.	Number of Consumers using only Commer- cial Are Lights.	Number of Commercial Incandescent Lights.	Nominal Candle- Power.	Number of Consumers using only Commer- cial Incandescent Lights.	Number of Commercial Incandescent Lights off Are Circuits.	Nominal Candle- Power.	Number of Consumers using only Commer- cial Incandescent Lights off Are Cir- cuits.	Number of Consumers using both Are and Incandescent Lights.	Number of Customers using only Power.
Natick,	-	-	-	{ 440 1,980 10 10	{ 10 16 20 32	90	5	25	-	6	9
New Bedford,	{ 97 202 100	{ 1,200 2,000 1,600	60	18,912	16	691	-	-	-	14	41
Newburyport,	31	1,200	11	{ 3 286 40 6,050	{ 16 20 32 16	85	{ 5 30	{ 32 65	15	4	7
Newton,	3	1,600	1	2,200	16	255	{ 3 11	{ 32 65	-	1	-
North Adams,	79	1,200	20	2,200	16	182	{ 10 16 32	{ 10 16 32	-	8	-
Northampton,	21	1,200	-	{ 241 1,625 14	{ 10 16 32	139	-	-	-	9	-
North Attleborough,	74	1,200	4	{ 769 8	{ 16 32	72	{ 76 55 121 24	{ 25 32 50 64	-	25	1
North Shore,	55	1,200	1	{ 715 4,610 151 1,300	{ 10 16 32 16	282	-	-	-	3	-
Orange,	-	-	-	{ 275 1,457 894	{ 10 16 20 32	126	-	-	-	-	-
Palmer,	-	-	-	10	32	144	5	25	1	-	-

Pittsfield,	102	1,200	9	7,232	16	372	-	-	23	6
Plymouth,	.	.	.	.	.	.	18	1,200	-	2,152	-	123	2	6	6
Quincy,	7	1,200	2	2,700	16	213	-	-	-	9
										33	8					
										116	10					
Salem,	.	.	.	.	.	.	119	2,000	11	7,261	16	388	1	23	17
										488	20					
										12	25					
										64	32					
										4	125					
										2	150					
Somerville,	.	.	.	.	.	.	{	1,200	11	6,100	16	201	7	7	16
Southbridge,	.	.	.	.	.	.	{	2,000	11	950	-	66	-	3	-
South Hadley Falls,	.	.	.	.	.	.	-	1,200	-	600	16	25	-	-	-
Stoughton,	.	.	.	.	.	.	2	-	2	-	-	-	-	-	-
								800		-	-	-	-	-	-	
Suburban (Boston),	.	.	.	.	.	.	213	2,000	105	7,587	16	270	10	31	86
								1,200								
								2,000								
Taunton,	.	.	.	.	.	.	36	1,200	19	2,639	16	99	-	15	-
							97	1,200	1	1,797	16	129	-	2	-	
Union (Franklin),	.	.	.	.	.	.	7	1,200					-		-
United (Springfield),	.	.	.	.	.	.	342	1,200	18	11,437	16	269	-	31	33
													-			
Uxbridge and Northbridge,	.	.	.	.	.	.	-	-	-	3,300	16	165	-	-	-
Waltham,	.	.	.	.	.	.	67	1,200	10	3,525	16	223	-	16	18
Ware,	.	.	.	.	.	.	22	1,200	3	941	16	30	-	6	-
Webster,	.	.	.	.	.	.	19	1,200	6	65	16	87	-	1	-
										478	20		-	1	-	
Westborough,	.	.	.	.	.	.	-	-	7	1,987	16	132	-	7	-
Westfield,	.	.	.	.	.	.	39	2,000		428	16	66	2	3	-
Weymouth,	.	.	.	.	.	.	-	-	-	3,480	16	195	-	4	-
Whitman,	.	.	.	.	.	.	26	1,200	9	1,873	16	103	1	4	-
Winchendon,	.	.	.	.	.	.	9	1,200	3	1,076	16	71	-	5	-
Woburn,	.	.	.	.	.	.	48	2,000	5	6,667	16	279	-	24	6
Worcester,	.	.	.	.	.	.	334	2,000	61	6,798	16	171	-	36	1

The following table shows the number of public lamps June 30, 1894, their candle-power, the average number of hours burnt per night, the number of nights per month, and the price paid: —

COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LIGHT.
Abington and Rockland,	374	25	Until 12:30 A.M.,	Moonlight schedule,	\$14 per year.
Adams,	30	1,200	Until 12:30 A.M.,	Moonlight schedule,	\$5.50 per month.
Amesbury,	40	1,200	Dark to midnight,	Every dark night,	\$75 per year.
Amherst,	59	1,200	6 hours,	25 nights,	\$75 per year.
Andover,	22	1,200	Dark to midnight,	Moon schedule,	\$90 per year; one lamp free.
Athol,	21	25	Dark to midnight,	Moon schedule,	\$450 per year for the 21 lights.
Beverly,	31	1,200	All night,	Every dark night,	\$4,600 per year for all lights.
Blue Hill (Canton),	108	25	All night,	Every dark night,	\$75 per year.
Boston,	33	1,200	Until midnight,	Moon schedule,	\$15 per year.
Bridgewater,	16	32	Until midnight,	25 nights,	30 cents per night.
Brookline,	85	1,200	Dark to midnight,	25 nights,	\$90 per year.
Cambridge,	46	2,000	All night,	25 nights,	\$24 per year.
Charlestown,	66	32	All night,	Every night,	\$374 cents per night until 2,000 lamps in use; then 35 cents.
Chelsea,	1,590	2,000	All night,	Average 25 nights,	\$70 per year.
Clinton,	34	2,000	5 hours,	Every night,	40 cents per night.
Cohasset,	310	65	All night,	Every night,	20 cents per night.
Cottage City,	1	1,200	All night,	Every night,	\$116 per year.
	461	32	All night,	Every night,	\$30 per year.
	187	40	All night,	Every night,	40 cents per night.
	43	2,000	All night,	25 nights,	30 cents per night.
	214	2,000	All night,	25 nights,	74 cents per night.
	195	2,000	All night,	Moon schedule,	\$75 per year.
	194	25	All night,	25 nights,	35 cents per night.
	113	1,200	Dark to 1 A.M.,	25 nights,	\$20 per year.
	41	1,200	All night,	Every night during the season of 92 days,	\$40 for the season.
	166	25	Dark to 1 A.M.,		
	278	30	5 hours,		
	25	1,600			

COMPANY.		Number of Public Lamps.	Nominal Candle-power.	Number of Hours per Night.	Number of Nights per Month.	Price per Light.
Lee,	.	92	30	Dark to midnight,	Average 22 nights,	5 cents per night.
Leicester,	.	149	25	Dark to midnight,	Moon schedule,	\$20 per year.
Leominster,	.	58	1,200	Dark to 1 a.m.,	Moon schedule,	\$72 per year.
	.	64	25	Dark to 1 a.m.,	Moon schedule,	\$16 per year.
Lexington,	.	34	1,200	Average 7 hours,	Average 23 nights,	\$75 per year.
	.	109	30	Average 7 hours,	Average 23 nights,	\$16 per year.
Lowell,	.	385	2,000	All night,	Every night,	36 cents per night.
	.	247	2,000	All night,	Every night,	40 cents per night.
	.	1,205	25	All night,	Average 20 nights,	\$20 per year.
	.	40	1,200	Dark to 2 a.m.,	Average 20 nights,	30 cents per night.
Lynn,	.	4	1,200	Dark to 2 a.m.,	Average 20 nights,	\$16 per year.
	.	86	1,200	Dark to 2 a.m.,	Average 20 nights,	30 cents per night.
Swampscott,	.	19	25	Dark to 2 a.m.,	Average 20 nights,	\$16 per year.
Saugus,	.	113	1,200	Dark to 2 a.m.,	Average 20 nights,	30 cents per night.
	.	51	1,200	Dark to 12.15 a.m.,	Every night,	\$11,040 per year. ¹
	.	321	25	Dark to 12.15 a.m.,	Every dark night,	
	.	94	1,200	Every dark night,	All night,	
Malden,	.	780	25	Every dark night,	All night,	\$25,000 per year.
	.	35	1,200	Dark to 12.15 a.m.,	Every dark night,	\$8,795 per year.
Melrose,	.	360	25	Dark to 12.15 a.m.,	Every dark night,	
	.	28	1,200	Dark to 12.15 a.m.,	Every dark night,	\$8,046 per year.
Everett,	.	330	25	Dark to 12.15 a.m.,	Every dark night,	
	.	57	1,200	Average 6½ hours,	Every night,	\$90 per year.
Marlborough,	.	140	25	Average 6½ hours,	Every night,	\$17.50 per year.
	.	42	1,200	Until 11 p.m. 6 nights; 12 m. 1 night,	Every night,	\$100 per year.
Millford,	.	44	25	Until 11 p.m. 6 nights; 12 m. 1 night,	Every night,	\$22.63 per year.
Millbury,	.	32	1,200	Dark to midnight,	Moon schedule,	\$80 per year.
Milton,	.	8	32	Dark to midnight,	Moon schedule,	\$20 per year.
	.	403	25	Every dark hour,	Every night,	\$20 per year.
Nantucket,	.	27	1,200	Dark to 11 p.m.,	Moon schedule,	\$85 per year.
	.	57	25	Dark to 11 p.m.,	Moon schedule,	\$20 per year.
Natick,	.	40	1,200	Average 6½ hours,	Average 27 nights,	25 cents per night.
	.	127	25	Average 6½ hours,	Average 27 nights,	5.6 cents per night.

COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Number of Hours per Night.	Number of Nights per Month.	Price per Light.
South Hadley Falls,	160	40	Dark to midnight,	Moon schedule,	\$18 per year.
Spencer,	70	1,200	Dark to midnight,	Average 22 nights,	27.7 cents per night.
Stoughton,	67	800	Average 6 hours,	Average 25 nights,	\$50 per year.
Taunton,	90	1,200	Sunset until 1 A.M.,	Average 26 nights,	34 cents per night.
Union (Franklin),	39	1,200	Until midnight,	Moon schedule,	\$75 per year.
	4	65	Until midnight,	Moon schedule,	\$15 per year.
United (Springfield),	508	1,200	All night,	Moon schedule,	\$75 per year.
	20	25	All night,	Every night,	\$75 per year.
	120	32	Dark to 1 A.M.,	Every night,	\$24 per year.
Uxbridge and Northbridge,	67	2,000	Average 6 hours,	Every night,	\$17.82 per year.
Waltham,	105	25	Average 5 hours,	Moon schedule,	\$70 per year.
Ware,	47	1,200	Dark to 1 A.M.,	Every night,	\$20 per year.
Webster,	60	1,200	Dark to midnight,	Every night,	23 cents per night.
Westfield,	69	2,000	Dark to midnight,	Average 26 nights,	\$3,420 per year for the 47 lamps.
	7	25	Average 6 hours,	Every night,	\$82.50 per year.
Westborough,	28	1,200	Average 6 hours,	Every night,	22.097 cents per night.
	31	32	Average 6 hours,	Every night,	5.6 cents per night.
Weymouth,	130	1,200	Average 6 hours,	Average 23 nights,	\$80 per year.
	27	32	Average 6 hours,	Average 23 nights,	\$25 per year.
Whitman,	3	1,200	Average 6 hours,	Average 26 nights,	\$70 per year.
	112	25	Dark to midnight,	Average 26 nights,	\$22 per year.
Winchendon,	23	1,200	Dark to midnight,	Average 20 nights,	\$80 per year.
	40	25	Dark to midnight,	Average 20 nights,	\$19 per year.
Stoneham,	23	2,000	Dark to midnight,	Average 25 nights,	\$75 per year.
	116	25	Dark to 12.30 A.M.,	Average 25 nights,	\$15 per year.
Woburn,	18	2,000	Dark to 12.30 A.M.,	20 nights,	\$83 per year.
	63	25	Dark to 12.30 A.M.,	20 nights,	\$15 per year.
Woburn,	312	1,200	Dark to 12.30 A.M.,	20 nights,	\$90 per year.
	410	2,000	Dark to 12.30 A.M.,	20 nights,	\$15 per year.
Worcester,	36	25	All night,	20 nights,	\$75 per year.
			All night,	Every night,	\$15 per year.
			All night,	Every night,	35 cents per night.
			All night,	Every night,	\$24 per year.

The following table shows the price charged by the several electric light companies for commercial lights on June 30, 1894:—

COMPANY.	Price for Commercial Lights.
Abington & Rockland,	One cent per 16 candle lamp hour; 10 per cent. discount if paid before the fifteenth of the month; customers pay for wiring and renewals.
Adams, . . .	For 16 c. p. incandescent lights for business places open 6 nights per week until 11 p.m., \$12.00; open 4 nights per week, \$9.00; renewals free; wiring in stores and offices free, in dwellings at cost.
Amesbury, . . .	Arc lights, 3 nights per week, each lamp, \$57.00; 4 nights, \$63.00; 5 nights, \$69.00; 6 nights, \$75.00; 7 nights, \$81.00 per year. Incandescent lights, 16 c. p. lamps, 3 nights per week, \$8.00 per year, and \$1.00 per year additional for each additional night per week; 20 c. p. lamps, 3 nights per week, \$9.00 per year, and \$1.00 per year additional for each additional night per week; 32 c. p. lamps, 3 nights per week, \$16.00 per year, and \$2.00 per year additional for each additional night per week. Wiring at owner's expense. All lamps at consumers' expense.
Amherst, . . .	Incandescent 16 c. p. lights one cent per hour by meter; dwelling-house wiring at cost; commercial wiring free; renewals at consumers' expense.
Andover, . . .	Incandescent lights 24 cents per thousand watts; a few lights by contract. Wiring, stores, free. All other places from \$2.50 to \$5.00 per outlet; renewals on contract lights free; customers pay for metered lights renewals.
Athol, . . .	Arc lights, \$75.00 per year. Incandescent 32 c. p. lights, \$15.00 per year. Run only when street lights are used.
Beverly, . . .	Arc lights, 50 cents per night. Incandescent lights, 16 c. p.; 7 nights per week, \$1.16 per month; 6 nights per week, \$1.00 each per month; five nights per week, each 92 cents per month; 4 nights per week, 87½ cents each per month; 3 nights per week, 82 cents. Meter rates, 25 cents per 1,000 watts. Customers pay for wiring and renewals.
Blue Hill (Canton), .	Incandescent lights, one cent per lamp hour by meter; \$10.00 per year per light by contract. Wiring at owner's expense; lamp renewals, 50 cents each.
Boston, . . .	Arc lights under contracts, 1 lamp for 12 mos., 75 cents; for 6 mos., 80 cents; for 3 mos., 90 cents; 2 lamps for 12 mos., each 70 cents; for 6 mos., each 75 cents; for 3 mos., each 85 cents; 3 or 4 lamps for 12 mos., each 65 cents; for 6 mos., each 70 cents; for 3 mos., each 80 cents; 5 to 7 lamps for 12 mos., each 60 cents; for 6 mos., each 65 cents; for 3 mos., each 75 cents per day; 8 or 9 lamps for 12 mos., each 55 cents; for 6 mos., each 60 cents; for 3 mos., each 70 cents; 10 lamps for 12 mos., each 50 cents; for 6 mos., each 55 cents; for 3 mos., each 65 cents per day. Incandescent lights under contracts, 125 c. p. for 12 mos., each lamp 50 cents per day; 65 c. p. for 12 mos., 30 cents per day; 32 c. p. for 12 mos., 20 cents per day; 16 c. p. 1 cent per hour by meter. Inside incandescent wiring charged to customer at cost; lamps furnished and renewed free, except those broken by customer.
Bridgewater, . . .	Incandescent lights, 1 cent per ampere hour or \$10.00 per year for 16 c. p. lamps; wiring \$2.00 per lamp, open wiring; \$2.75 per lamp for concealed work. Lamp renewals free to contract customers; to meter customers 65 cents per lamp.

COMPANY.	Price for Commercial Lights.
Brookline, . . .	Arc lights burning until 7 30 P.M., \$65.00 per year; until 8 30 P.M., \$75.00 per year; until 9 30 P.M., \$85.00 per year; until 11.30 P.M., \$100.00 per year; all night, 40 cents per night. Incandescent lights, 16 c. p. lamps, 1 cent per lamp hour by meter; contract lights burning until 7.30 P.M., \$12.00 each per year; until 8.30 P.M., \$15.00 each per year; until 11.30 P.M., \$18.00. Lamps free to contract customers only.
Cambridge, . . .	Arc lights, \$100.00 per lamp per year. Incandescent lights, one cent per lamp hour by meter less 15 per cent. Consumers pay for lamps and renewals.
Charlestown, . . .	Arc lights, 50 cents per night. Incandescent lights, 50 cents per night per group of 8, 16 c. p. lamps running an average of about 6 hours per night. Lamp renewals free.
Chelsea, . . .	Arc lights, 40 cents per lamp per night until 12 P.M., 25 cents until 6.30 P.M. Incandescent lights, 16 c. p., \$1.25 per month for stores. By meter 1 cent per hour. Renewals 45 cents each.
Citizens' (Reading, etc.), . . .	Incandescent lights, 1 cent per lamp hour, for 16 c. p. lamps by meter. \$1.00 each per month by contract for 16 c. p. lamps; \$1.75 for 32 c. p. lamps. Renewals, 35 cents for 16 c. p. lamps.
Clinton, . . .	Arc lights, 1 light, \$8.33 per mo.; 2 lights, \$7.50 each; 3 lights, \$7.00 each; 4 or more lights, \$6.50 each. Incandescent lights, \$1.00 per light per month, meter rates 1½ cents per hour. Wiring at cost; renewals free.
Cohasset, . . .	Incandescent lights, contract rates for each customer; customers pay for renewals.
Cottage City, . . .	Arc lights, single lights, \$50.00 per season of 92 days. 2 lights, \$45.00 each; 4 or more, \$40.00 each.
Dedham, . . .	Arc lights, \$70.00 per year. Incandescent lights on contracts based on \$10.00 per lamp per year until 10 P.M.; by meter, 20 cents per 1,000 watt hours; customers pay for renewals.
Edison (Boston), . . .	Incandescent lights, 1 cent per hour, 16 c. p. lamp by meter. Lamp renewals free; inside wiring charged to customer. Arc lights 2,000 c. p., 12 cents per lamp per hour; 1,200 c. p., 9 cents per hour; 600 c. p., 5 cents per hour.
Edison (Brockton), . . .	Arc lights, 3 nights per week, each lamp \$8.00 per month; 4 nights, \$9.00; 7 nights, \$10.00. Incandescent lights, 1½ cents per 16 c. p. lamp hour or 25 cents per 1,000 watts by meter. Lamp renewals free.
Edison (Fall River), . . .	Incandescent lights, 1 cent per 16 c. p. lamp hour by meter. Inside wiring at net cost; renewals free.
Fall River, . . .	Arc lights, 1 to 4 lights, each \$8.00 per mo.; 5 to 8, each \$7.00; 9, \$60.00; 10, \$65.00; 11, \$70.00; 12 to 15, each \$6.25; 16 or more, each \$6.00 per mo. Incandescent lights, 20 cents per 1,000 watt hours by meter. Renewals free.
Fitchburg, . . .	Arc lights, 3 nights per week, \$8.00 each light per mo.; 6 nights, \$10.00; 7 nights, \$12.00. Incandescent lights, by meter, 25 cents per 1,000 watts for residences; 20 cents per thousand watts for business places. Wiring and all lamps paid for.
Framingham, . . .	Arc lights, for first light, \$96.00 per year; second light, \$84.00; each additional light, \$72.00 per year. Incandescent lights, by meter, 1 cent per lamp hour; by contract, \$1.25 each per month if 3 lights or less; if more than 3, \$1.00 each; 12 lights for \$10.00 per month. Larger number by contract. Wiring at cost. Renewals free.
Franklin (Turner's Falls), . . .	Incandescent lights, 4 nights in the week to 9 P.M., \$7.00 per year; 6 nights in the week to 11 P.M., \$10.00; 7 nights, \$11.00. Wiring and renewals free.

COMPANY.	Price for Commercial Lights.
Gardner, . . .	Arc lights, for yearly contract, 6 nights per week, \$77.78; 5 nights, \$66.67; 4 nights, \$55.55. Incandescent lights, 25 cents per 1,000 watt hours; by contract, \$0.0122 per lamp hour. Shops, mills and factories, 50 cents per 1,000 watt hours, or by contract, \$0.0225 per lamp hour. Discount of 10 per cent. on all bills if paid on or before the tenth of the month. Lamp renewals free to meter customers, at cost to others. Wiring at customer's expense.
Gloucester, . . .	Arc lights running until midnight, 1 lamp, \$9.00 per mo.; 2 lamps, \$8.50 each; more than 2, \$8.00 per month each. Incandescent lights, 5 nights per week to 7 P.M., and 1 night to midnight, 16 c. p., 75 cents per lamp per mo., 65 c. p., \$3.00 per mo., 5 nights to 9 P.M., and 1 night to midnight, 16 c. p., \$1.00, 65 c. p., \$3.50; 7 nights to midnight, 16 c. p., \$1.25, 65 c. p., \$4.00 per lamp per mo. Rates by meter, 20 cents per 1,000 watt hours. Wiring at cost; renewals free to contract customers; to meter customers at cost.
Great Barrington, . . .	Arc lights, 25 cents per night. Incandescent lights, 16 c. p., \$10.00 per lamp per year by contract; by meter, 1 cent per ampere hour. Renewals free. Wiring at customer's expense.
Greenfield, . . .	Arc lights, averaging 15 hours per week, \$65.00 per lamp per year. Incandescent lights, metered lights at 1 cent per 16 c. p. lamp hour; contract rates, \$6.00 to \$20.00 per lamp per year, based on 1 cent per hour and estimated hours of consumption. 6 per cent. discount from these prices on bills amounting to \$50.00 per month. Lamp renewals free to meter customers, at cost to contract customers. Wiring at cost.
Haverhill, . . .	Arc lights, 50 cents per night. Incandescent lights, \$1.25 per mo. Wiring at cost, renewals free.
Holyoke, . . .	Arc lights, 6 nights per week, until 11 P.M., \$100.00 each per year; 4 nights until 10 30 P.M., other nights to 6.30 P.M., \$75.00; 3 nights until 10 30 P.M., other nights to 6.30, \$70.00. Incandescent lights by meter or contract, 1½ cents per hour for 16 c. p. lamp. Arc wiring free; incandescent renewals at cost.
Hudson, . . .	Arc lights, \$6.25 per month to 10 P.M. Incandescent lights, by contract, 50 cents to \$1.00 per month; by meter, 1 cent per hour. Customer pays for wiring and renewals.
Hull, . . .	Arc lights \$15.00 to \$16.50 per month per lamp. Incandescent lights by contract, 16 c. p., 60 cents each per mo. Special winter rates, dark to midnight only, 40 cents per lamp per mo.; by meter, 1 to 1½ cents per ampere hour.
Hyde Park, . . .	Arc lights, \$75.00 per year. Incandescent lights, \$10.00 each per year until 10 P.M.; 20 cents per 1,000 watt hours by meter.
Lawrence, . . .	Arc lights, 2 nights per week, May to September, \$5.50, balance of the year, \$6.00 per mo.; 3 nights per week, \$6.00; 4 nights, \$7.50; 6 nights, \$8.00; 7 nights, \$9.00. Incandescent lights, 1 cent per 16 c. p. lamp hour; 10 per cent. off when bill amounts to \$5.00 per mo. and 5 per cent. off when bills are less than \$5.00. Arc wiring free. Incandescent at customer's expense. Renewals free.
Lee, . . .	Incandescent lights, 75 cents each per month by contract. Meter rates, 20 cents per 1,000 watts. Wiring and renewals at customer's expense.
Leicester, . . .	Incandescent lights, until 10 P.M., \$10.00 per lamp per year. Meter rates, 20 cents per 1,000 watt hours. Renewals paid by customer.
Leominster, . . .	Arc lights, \$72.00 per year. Incandescent lights until 10 o'clock, \$10.00 per year; until 12 o'clock, \$12.00; all night, \$18.00; by meter, 20 cents per 1,000 watt hours. Renewals at customer's expense. Wiring at cost.

COMPANY.	Price for Commercial Lights.
Lexington, . . .	Incandescent lights by meter, 27 cents per 1,000 watt hours, with the following discounts: on bills of \$10.00 or less, 10 per cent.; over \$10.00 and less than \$20.00, 15 per cent.; \$20.00 and over up to \$30.00, 20 per cent.; \$30.00 and over, 25 per cent.
Lowell, . . .	Arc lights, \$10.00 per lamp per month, burned every night; 50 cents per lamp per night, burned 3 or 4 nights per week; on yearly contracts from \$8.44 to \$7.00 per lamp per month, graded according to number of lamps. Incandescent lights, \$1.00 per lamp per month for contract lights, 12 cents per 1,000 watts by meter. Renewals at customer's expense.
Lynn, . . .	Arc lights, 1 light 6 nights per week to 11 P.M., 1 night to 12 P.M., \$10.00 per mo.; 5 nights, \$9.00; 1 night to 11 P.M., 4 nights to 6.30 P.M. and 1 night to 12 P.M., \$7.00 per mo. Incandescent lamps, by contract, \$1.00 to \$1.25 per lamp per mo.; by meter, 18 cents per 1,000 watt hours; to large consumers, 16 cents. Renewals free, on contract lights only.
Malden, . . .	Arc lights, \$10.00 per mo. for single light, \$8.83 per lamp for 2 lights. Special rates for larger numbers according to hours named. Incandescent lights, \$1.00 per mo. for 16 c. p. lamps, for contract lights; 1½ cents per 16 c. p. lamp hour by meter. Lamps and renewals for contract lights free. For metered lights no free renewals.
Marlborough, . . .	Arc lights, every night, 1 light, \$8.50 per mo.; 2 or more lights, \$7.50 each; 3 nights per week, 1 light, \$7.50 per mo.; 2 or more lights, \$5.00 each. Incandescent lights, 16 c. p., stores closing 3 nights a week at 6 P.M., \$10.00 per year; 6 nights per week burning until 9 P.M., \$12.00; until 11 P.M., \$13.50; until 12 P.M., \$15.00. Meter rates, 25 cents per 1,000 watt hours. Wiring at cost and renewals free.
Milford, . . .	Arc lights, outside, 6 or 7 nights per week, April to October, \$6.67 per lamp per mo.; October to April, \$10.00. Inside use, April to October, 1 lamp 6 or 7 nights per week, \$8.00 per mo.; 2 lamps 6 or 7 nights per week, \$14.50; 3 lamps 6 or 7 nights per week, \$20.50; 4 lamps 6 or 7 nights per week, \$25.50 per month. For 4 nights per week, 1 lamp, \$6.00; 2 lamps, \$10.75; 3 lamps, \$16.00; 4 lamps, \$20.00. For 3 nights per week, 1 lamp, \$5.50; 2 lamps, \$10.00; 3 lamps, \$15.00; 4 lamps, \$18.00. From October to April, 6 or 7 nights per week, 1 lamp, \$12.00; 2 lamps, \$21.50; 3 lamps, \$30.50; 4 lamps, \$38.50 per month; 4 nights per week, 1 lamp, \$9.75; 2 lamps, \$17.00; 3 lamps, \$24.00; 4 lamps, \$31.00; 3 nights per week, 1 lamp, \$9.50; 2 lamps, \$15.00; 3 lamps, \$22.50; 4 lamps, \$28.00. Transient lights, 75 cents per light per night. Incandescent lights by meter; on monthly bills for less than 20 thousand watts, 25 cents per M; between 20 and 30 thousand, 24 cents; between 30 and 40 thousand, 23 cents; 40 to 50 thousand, 22 cents; over 50 thousand watts, 21 cents per thousand. Wiring and renewals at customer's expense.
Millbury, . . .	Incandescent lights until 10 P.M., \$10.00 per year. Wiring at cost. Renewals at customer's expense. Meter rates, 20 cents per 1,000 watt hours.
Milton, . . .	Incandescent lights by meter, 20 cents per thousand watt hours; by contract based on one cent per 16 candle lamp-hour. Wiring and renewals at customer's expense.
Nantucket, . . .	Arc lights, \$10.00 each per month. Incandescent, 16 c. p., \$10.00 each per year.
Natick, . . .	Arc lights, 1st light, \$8.00; 2d light, \$7.00; 3d light, \$6.00 per month. Incandescent lights, first three, \$1.20 per mo. each; second three, \$1.00; third three, 80 cents; fourth three, 60 cents; additional lamps, 50 cents each. Wiring at cost; renewals free.

COMPANY.	Price for Commercial Lights.
New Bedford, . . .	<p>Arc lights, various contracts on the basis of 5 cents per hour, and rent of lamp at \$5.00 to \$10.00 per year. Incandescent lights, 1 cent per 16 c. p. lamp hour. Discounts, bills \$8.00 per month and under, 5 per cent.; \$8.00 to \$16.00, 10 per cent.; \$16.00 to \$20.00, 15 per cent.; over \$20.00, 25 per cent. for prompt payment. Wiring at cost. Lamps and renewals free.</p>
Newburyport, . . .	<p>Arc lights, 4 to 7 nights per week, 1 light, \$10.00 per mo.; 2 lights, \$9.00 each; 3 or more, \$8.00 each; 1 to 3 nights per week, 1 light, \$7.00 per mo.; 2 lights, \$6.25 each; 3 or more, \$5.67 each. Series incandescent lights, 65 c. p., 4 to 7 nights per week, 1 light, \$5.00 per mo.; 2 lights, \$4.75 each; 3 lights, \$4.50 each; 4 lights, \$4.25 each; 5 or more, \$4.00 each. 1 to 3 nights per week, 1 light, \$3.50 per mo.; 2 lights, \3.37\frac{1}{2}$ each; 3 lights, \$3.25 each; 4 lights, \$3.12$\frac{1}{2}$ each; 5 lights, \$3.00 each; 6 or more, \$2.83$\frac{1}{2}$ each. Direct current incandescent, 20 c. p. lamp, 4 to 7 nights per week, \$1.25 each per mo.; 1 to 3 nights per week, \$1.00; 32 c. p. lamp, 4 to 7 nights, \$2.00 each per mo.; 1 to 3 nights per week, \$1.60. 8 per cent. discount from these prices for incandescent lights, and a further discount of 5 per cent. on all bills paid before the 10th of the month. Renewals at consumers' expense.</p>
Newton, . . .	<p>Incandescent lights, by contract, \$1.00 per mo.; by meter, 25 cents per 1,000 watt hours. Discount of 20 per cent. for prompt payment. Renewals at customers' expense.</p>
North Adams, . . .	<p>Arc lights, single lamp, 40 cents per night; 2 lamps, 30 cents each; 3 or more at 25 cents each. Incandescent lights, \$12.00 per year for 6 nights per week; \$10.00 per year for 4 nights per week; \$9.00 per year for 3 nights per week. Meter rates, 20 cents per 1,000 watt hours for 50 thousand watts or less; 17$\frac{1}{2}$ cents for 50 to 100 thousand, and over 100 thousand, 15 cents. Renewals free.</p>
Northampton, . . .	<p>Arc lights, \$75.00 per year every night till 10 P.M.; \$100.00 till midnight; \$60.00 for one night a week till 10 P.M. Incandescent lamps, 16 c. p. used 2 nights per week until 10 P.M. and 4 nights until 6 P.M., \$8.00 each per year; 6 nights until 9 P.M., \$10.00; until 10 P.M., \$12.00; until 11 P.M., \$14.00; until midnight, \$16.00; 7 nights until 10 P.M., \$13.00; until 11 P.M., \$15.00; until midnight, \$17.00; all night, \$20.00. 10 c. p. used 2 nights per week until 10 P.M. and 4 nights until 6 P.M., \$7.00 each per year; 6 nights until 9 P.M., \$8.00; until 10.00 P.M., \$9.00; until 11 P.M., \$10.00; until midnight, \$12.00; 7 nights until 10 P.M., \$10.00; until 11 P.M., \$11.00; until midnight, \$13.00; all night, \$15.00. 20 c. p. used 2 nights per week until 10 P.M. and 4 nights until 6 P.M., \$10.00 each per year; 6 nights until 9 P.M., \$12.00; until 10 P.M., \$15.00; until 11 P.M., \$18.00; until midnight, \$20.00; 7 nights until 10 P.M., \$16.00; until 11 P.M., \$20.00; until midnight, \$21.00; all night, \$25.00. 25 per cent. added to these rates when less than 3 lights are used. By meter, 1 cent and 1$\frac{1}{4}$ cents per 16 c. p. lamp hour. Lamps on meter at consumers' cost; other lamp renewals free.</p>
North Shore (Revere), . . .	<p>Arc lights, \$80.00 per year. Summer rates, 55 cents per night per light. Incandescent lights: by contract, \$10.00 per year until 10 P.M.; until 12.30 A.M., \$12.00; until daylight, \$18.00 per lamp; by meter, 20 cents to yearly and 35 cents to summer customers per 1,000 watt hours. Renewals paid by customers.</p>

COMPANY.	Price for Commercial Lights.
Orange, . . .	Incandescent lights, 17 to 20 cents per thousand watt hours by meter and 62½ cents to \$1.00 per lamp per month by contract, according to number of hours used per week and number of lamps. A charge for renewals and wiring.
Palmer, . . .	Incandescent 20 c. p. lights until 9 P.M., \$9.00 per year; \$10.00 per year till 10 P.M.; until midnight, \$12.00 per year; 16 c. p. lights until 9 P.M., \$8.00 per year. Wiring and renewals at customer's expense.
Pittsfield, . . .	Arc lights, until 6 P.M. 3 nights per week, and until 9 P.M. 3 nights, 1 lamp, \$84.00 per year; 2 or more lamps, \$72.00 each; same service as above from April 1st to September 1st, 1 lamp, \$25.00; 2 lamps, \$24.00 each; from September 1st to April 1st, 1 lamp, \$65.00; 2 lamps, \$60.00 each. Until 9 P.M. 6 nights a week, 1 lamp, \$120.00 per year; 2 lamps, \$108.00 each; same service from April 1st to September 1st, 1 lamp, \$40.00; 2 or more lamps, \$36.00 each; September 1st to April 1st, 1 lamp, \$84.00; 2 lamps, \$76.00 each. Incandescent lights, by meter, 250 ampere hours or less, 1 2-10 cents per hour; 250 to 500, 1 1-10 cents; 500 to 1,500, 1 cent; 1,500 to 2,500, 9-10 cents; 2,500 to 3,500, 8-10 cents; 3,500 or more, 7-10 cents. Renewals at customers' cost.
Plymouth, . . .	Arc lights, 30 cents per light per night. Incandescent lights, 4 nights per week, 80 cents per lamp per month; 6 nights per week, 90 cents per month; these rates for 16 c. p. lamps. Meter rates, 20 cents per 1,000 watt hours. Wiring and renewals at cost.
Quincy, . . .	Incandescent lights, \$1.00 per mo., 16 c. p. lamp; 75 cents for 10 c. p.; meter rates, 1 cent per 16 c. p. lamp hour. Renewals paid by consumers. Arc lights, \$90.00 per light per year, moon schedule.
Salem, . . .	Arc lights, every evening except Sunday, \$12.00 per month; incandescent lights, 18 cents per thousand watts by meter. Customers pay for renewals. Wiring by special contract.
Somerville, . . .	Arc lights, \$120.00 to \$75.00 per year. Incandescent lights, meter rates, 20 cents per 1,000 watt hours. Consumers pay for renewals and wiring.
Southbridge, . . .	Arc lights, single lamp, \$70.00 per year, 7 nights per week, \$60.00 per year, 4 nights per week; if 3 to 5 lights taken, \$50.00 each. Incandescent lights, \$10.00 each per year for 9 lamps or less; for 10 lights or more, 10 per cent. less.
South Hadley Falls, . . .	Incandescent lights, 6 nights per week till 6.30 P.M., \$6.00 per year; till 6.30 P.M. ordinarily, and till 10 P.M., 2 nights per week, \$7.20; till 6.30 P.M. ordinarily and till 10 P.M., 3 nights per week, \$7.80; till 6.30 P.M. ordinarily and till 10 P.M., 4 nights per week, \$8.40; till 9 P.M., 6 nights per week, \$8.40; till 10 P.M., 6 nights per week, \$10.00; till 11 P.M., 6 nights, \$11.00. Prices are for 16 c. p. lamps. Discount of 5 per cent. on bills paid within 5 days. Meter rates, 20 cents per 1,000 watt hours. Discount of 5 per cent. if paid within 15 days from date of bill. Wiring and lamp renewals at cost.
Spencer, . . .	Arc lights, 27.7 cents per night.
Stoughton, . . .	Arc lights, \$60.00 per year.
Suburban (Boston), . . .	Arc lights for all day lights, 1,200 c. p., 50 cents per day; for lights dark to midnight, 2,000 c. p., 1 to 5 lights 50 cents per light per night; 6 to 10 lights, 45 cents each; 10 lights or more, 35 cents each. Incandescent lights, 20 cents per 1,000 watt hours. Renewals free.
Taunton, . . .	Arc lights, \$7.00 per month. Incandescent lights, \$1.00 per month by contract; one cent per 16 c. p. lamp hour by meter.

COMPANY.	Price for Commercial Lights.
Union (Franklin), . . .	Arc lights, single lamp, 4 nights per week till 10 P.M., \$60.00 per year; till 12 P.M., \$75.00; every night till 10 P.M., \$75.00 per year; till 12 P.M., \$90.00. Incandescent, 16 c. p. lights, every night till 10 P.M., \$10.00 per lamp per year; till 12 P.M., \$12.00; till daylight, \$18.00; 20 c. p. till 10 P.M., \$12.00 per year; till 12 P.M., \$15.00; till daylight, \$21.00. Above 20 c. p., special rates. By meter, 20 cents per 1,000 watt hours. Wiring and renewals at consumers' expense.
United (Springfield), . . .	Arc lights, 40 cents per lamp per night. Incandescent lights, 1½ cents per ampere hour. Monthly discounts on 500 ampere hours, 20 per cent.; on 1,000, 30 per cent.; on 2,000, 33½ per cent.; on 4,000, 40 per cent. Renewals free when monthly bills average 60 cents per lamp installed.
Uxbridge and North-bridge, . . .	Incandescent lights, 16 c. p. lamps, 1 cent per hour by meter; by contract, \$10.00 per year. Customers pay for wiring and renewals.
Waltham, . . .	Arc lights, 6 or 7 nights per week till 12 P.M., 1 light, \$12.50 per mo.; 2 lights, \$11.87½; 3 lights, \$11.25; 4 lights, \$10.62½; 5 lights, \$10.00; 4 or 5 nights per week, 1 light, \$10.50; 2 lights, \$9.50; 3 lights, \$9.00; 4 lights, \$8.50; 5 lights, \$8.00 each. Discount 20 per cent. from above prices if paid on or before the 15th of the month. Incandescent lights, 16 c. p., installations of less than 5 lights, 6 or 7 nights per week, \$1.35 per light per mo.; 5 nights per week \$1.30 each; 4 nights per week, \$1.25 each. Discount 35 cents per light if paid on or before the 15th of the month. All installations of 5 lights or more by meter only at 1½ cents per 16 c. p. lamp hour. Discount of 20 per cent. from this rate if paid before the 15th of the month. All night contract lights, \$2.00 per light per month, with 25 per cent. discount as above. Lamp renewals at expense of consumer.
Ware, . . .	Arc lights, until 10 P.M., 6 nights per week, \$70.00 per lamp per year; 3 nights per week, \$50.00 per year. Incandescent lights, 6 nights per week until 10 P.M., \$1.00 per mo.; until 9 P.M., 83 cents per mo.; 3 nights per week until 10 P.M., 67 cents per mo.; by meter, 20 cents per 1,000 watt hours. Wiring at cost; renewals at one-half cost.
Webster, . . .	Arc lights, 6 nights per week, \$80.00 per lamp per year; 4 nights, \$70.00. Incandescent lights, 1 light until 12 P.M., \$10.00 per year; 5 lights, 5 per cent. off; 10 lights or more, 10 per cent. off. By meter, 30 cents per 1,000 watt hours. Wiring at cost; renewals free for contract lights.
Westborough, . . .	Arc lights, \$80.00 per year. Incandescent lights, by meter, 20 cents per 1,000 watt hours. Wiring at cost; renewals 50 cents each.
Westfield, . . .	Incandescent lights, for one 16 c. p. lamp every night until 11 P.M., \$1.25 per mo.; every night except Sunday until 11 P.M., \$1.15; 5 nights until 9 P.M., 1 night until 11 P.M., \$1.00; 4 nights until 8 P.M., 2 nights until 11 P.M., 85 cents; 3 nights until 6 P.M., 2 nights until 9 P.M., 1 night until 11 P.M., 70 cents per mo.; 10 c. p. lamps, 25 per cent. less than above rates; 20 c. p. lamps, 20 per cent. more than above rates. Arc lamps, 2 nights to 10 30, 1 night to 12 30 and 3 nights per week to 6 30 P.M., \$5.42 per lamp per mo.; 1 night to 10 30, 1 night to 12 30 and 4 nights to 6 30 P.M., \$5.00 per mo.; 5 nights to 10 30, 1 night to 12 30, \$8.33. Exposed wiring free; lamps and renewals at consumers' expense.
Weymouth, . . .	Arc lights \$100.00 each per year. Incandescent, \$3.00 to \$10.00 per lamp per year for 16 c. p. lamps. Consumers pay for wiring and renewals.

COMPANY.	Price for Commercial Lights.
Whitman, . . . {	Arc lights, \$60.00 per lamp per year. Incandescent lights, 16 c p., until 10 P.M., \$10.00 per lamp per year; until midnight, \$12.00. Renewals at customers' expense.
Winchendon, . . . {	Arc lights, 4 nights per week until 10 P.M., \$60.00 per year; until midnight, \$75.00; 6 nights per week until 10 P.M., \$75.00; until midnight, \$90.00. By meter for residences, halls and churches, 20 cents per 1,000 watt hours; in other cases 30 cents per 1,000 watt hours. Meter rental, 25 light meter, \$2.00 per year; 50 light, \$2.50; 100 light, \$4.00. Wiring and renewals at cost.
Woburn, . . . {	Arc lights, 7 nights per week, \$9.00 per mo.; 6 nights, \$8.00; 5 nights, \$7.00; 4 nights or less, \$6.00. Incandescent lights, 6 or 7 nights per week, \$12.00 per year; 5 nights, \$11.00; 4 nights or less, \$10.00. 20 cents per thousand watt hours by meter. Renewals at cost; wiring at from \$1.50 to \$3.25 per outlet.
Worcester, . . . {	Arc lights until 9 P.M., 40 cents per night; until 11 P.M., 50 cents; all night, 60 cents. Day lights, 65 cents per day. Incandescent lights, until 9 P.M., \$1.00 per lamp per mo.; until 10 30 P.M., \$1.50 per mo.; until 12 P.M., \$1.75 per mo.; all night, \$2.00 per mo. 20 cents per thousand watt hours by meter. Renewals free to stores; others at cost. Consumers pay for wiring.

CASES PENDING BEFORE THE BOARD.

Appeal of Cottage City Gas and Electric Company from the decision of the selectmen of Cottage City, granting permission to H. S. Kemp and others to construct, maintain and operate an electric plant in said town of Cottage City.

Petition of Natick Gas and Electric Company for approval of an issue of stock and bonds.

Petition of Brookline Gas Light Company for approval of an issue of new capital stock.

Petition of Edison Electric Illuminating Company of Fall River for approval of an issue of new capital stock.

Petition of Malden Electric Company for approval of an issue of new stock.

Petition of Northampton Electric Lighting Company for approval of an issue of new stock.

Petition of Malden and Melrose Gas Light Company for approval of an issue of new stock.

Appeal of Gloucester Electric Company from the decision of the selectmen of Rockport in favor of Rockport Power, Heat and Light Company.

Petition of Lexington Gas Light Company for approval of an issue of bonds.

Appeals of Bay State Gas Company, South Boston Gas Light Company, Roxbury Gas Light Company and Boston Gas Light Company from an order of the board of aldermen of Boston, passed Dec. 3, 1894, in favor of Brookline Gas Light Company.

Petition of consumers of South Boston Gas Light Company for a reduction in the price of gas.

FORREST E. BARKER,
MORRIS SCHAFF,
CHAS. H. GIFFORD.

JAN. 2, 1895.

APPENDICES.

APPENDIX A.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS, TO JUNE 30, 1894.

ABINGTON AND ROCKLAND, ELECTRIC LIGHT AND POWER COMPANY OF

ASSETS.

Real estate,	\$23,526 89
Steam plant,	33,744 84
Electric plant,	38,762 62
Electric lines,	24,477 56
Electric meters,	3,765 90
Due for electric light and power,	3,075 36
Fuel on hand,	307 50
Carbons on hand,	61 10
Oil and waste on hand,	35 75
Horses, wagons, etc.,	731 70
Sundry accounts due the company,	199 03
Office furniture,	290 89
Cash on hand,	944 00

Total assets, as per books of the company, \$129,923 14

LIABILITIES.

Capital stock,	\$66,500 00
Notes payable,	59,500 00

Total liabilities, as per books of the company, \$126,000 00

Profit and loss balance, 3,923 14

\$129,923 14

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$18,025 39	
Income from sale of electric light and power,		\$26,094 08
Balance to profit and loss,	8,068 69	
	\$26,094 08	\$26,094 08

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance, June 30, 1893,		\$2,534 21
Balance of electric manufacturing account,		8,068 69
Dividends declared,	\$3,085 50	
Interest paid,	3,594 26	
Balance June 30, 1894,	3,923 14	
	\$10,602 90	\$10,602 90

ADAMS ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$4,094 48
Steam plant,	11,815 31
Electric plant,	6,819 96
Electric lines, meters, lamps and transformers,	9,541 90
Incandescent installation,	1,514 18
Due for electric light and power,	974 94
Fuel on hand,	140 00
Carbons on hand,	11 00
Oil and waste on hand,	32 00
Incandescent lamps on hand,	5 00
Globes on hand,	11 50
Other materials on hand,	295 00
Notes receivable,	962 00

Total assets, as per books of the company, \$36,217 27

LIABILITIES.

Capital stock,	\$8,500 00
Notes payable,	9,420 00
Unpaid bills,	17,071 58
Amounts due from the company, not included above,	1 03

Total liabilities, as per books of the company, \$34,992 61

Profit and loss balance, 1,224 66

\$36,217 27

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$9,406 53	
Income from sale of electric light and power,		\$9,495 71
Balance to profit and loss,	89 18	
	\$9,495 71	\$9,495 71

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$1,785 40
Balance of electric manufacturing account,		89 18
Interest paid,	\$649 92	
Balance June 30, 1894,	1,224 66	
	\$1,874 58	\$1,874 58

ADAMS GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$21,326 01
Machinery and manufacturing appliances,	6,777 05
Meters,	1,350 74
Due for gas,	552 00
Gas coal on hand,	308 00
Coke on hand,	50 00

Tar on hand,	\$52 00
Stoves on hand,	144 40
Gas fixtures and lamps on hand,	400 00
Sundry accounts due the company,	5,508 59
Office furniture,	409 20
Cash on hand,	48 47

Total assets, as per books of the company, \$36,928 46

LIABILITIES.

Capital stock,	\$17,300 00
Unpaid bills,	44 66

Total liabilities, as per books of the company, \$17,344 66

Profit and loss balance, 19,581 80

\$36,928 46

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,898 32	
Income from sale of gas,		\$9,045 45
residuals,		897 70
Balance to profit and loss,	3,044 83	
	\$9,943 15	\$9,943 15

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$19,865 08
Balance of gas manufacturing account,		3,044 83
Rents,		72 00
Dividends declared,	\$3,341 89	
Depreciation,	58 22	
Balance June 30, 1894,	19,581 80	
	\$22,981 91	\$22,981 91

AMESBURY ELECTRIC LIGHT, HEAT AND POWER COMPANY.

ASSETS.

Real estate,	\$11,218 12
Steam plant,	14,243 81
Electric plant,	19,978 04
Electric lines,	8,430 40
Electric meters,	600 38
Patent rights,	1,000 00
Due for electric light and power,	2,998 12
Fuel on hand,	800 97
Carbons on hand,	109 84
Oil and waste on hand,	30 21
Incandescent lamps on hand,	3 00
Globes on hand,	18 78
Other materials on hand,	118 45
Electric fixtures on hand,	266 40
Sundry accounts due the company,	90 15
Office furniture,	151 55
Cash on hand,	259 54
Unexpired insurance,	460 16
Mill property,	47,091 24

Total assets, as per books of the company, \$107,869 16

LIABILITIES.

Capital stock,	\$50,300 00
Notes payable,	51,212 00
Unpaid bills,	442 29
Unpaid dividends,	628 75
Total liabilities, as per books of the company,	\$102,583 04
Profit and loss balance,	5,286 12
	<u>\$107,869 16</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$12,248 90	
Sale of electric light and power,		\$19,199 48
Balance to profit and loss,	6,950 58	
	<u>\$19,199 48</u>	<u>\$19,199 48</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$3,907 25
Balance of manufacturing account,		6,950 58
Mill income,		5,049 90
Other items of income,		433 03
Interest paid,	\$1,554 71	
Dividends declared,	2,507 50	
Depreciation,	2,500 00	
Mill expense,	4,343 56	
Other items,	148 87	
Balance June 30, 1894,	5,286 12	
	<u>\$16,340 76</u>	<u>\$16,340 76</u>

AMESBURY AND SALISBURY GAS COMPANY.

ASSETS.

Real estate,	\$4,875 98
Machinery and manufacturing appliances,	40,255 50
Street mains,	16,595 72
Meters,	1,663 31
Due for gas,	1,136 40
Gas coal on hand,	977 20
Enrichers on hand,	311 57
Purifying materials on hand,	23 26
Stoves on hand,	10 20
Gas fixtures on hand,	36 18
Office furniture,	80 00
Cash on hand,	2,680 73

Total assets, as per books of the company, \$68,646 05

LIABILITIES.

Capital stock,	\$60,000 00
Total liabilities, as per books of the company,	\$60,000 00
Profit and loss balance,	8,646 05
	<u>\$68,646 05</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,806 46	
Income from sale of gas,		\$8,165 66
other sources,		15 58
Balance to profit and loss,	2,374 78	
	<u>\$8,181 24</u>	<u>\$8,181 24</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance, June 30, 1893,		\$9,271 27
Balance of gas manufacturing account,		2,374 78
Dividends declared,	\$3,000 00	
Balance June 30, 1894,	8,646 05	
	<u>\$11,646 05</u>	<u>\$11,646 05</u>

AMHERST GAS COMPANY.

ASSETS.

Real estate (gas),	\$635 85
Machinery and manufacturing appliances (gas),	7,981 22
Street mains (gas),	6,725 94
Meters (gas),	1,568 60
Due for gas,	639 67
Coke on hand,	27 50
Gas on hand,	27 50
Enrichers on hand,	94 00
Other gas materials on hand,	89 94
Real estate (electric),	1,298 77
Steam plant (electric),	10,650 75
Electric plant,	8,640 25
Lines, lamps and globes (electric),	13,703 02
Transformers,	2,890 40
Due for electric light and power,	1,040 26
Fuel on hand (electric light),	89 96
Meters (electric),	2,510 50
Oil and waste on hand,	79 82
Lamps on hand,	161 29
Arc lamps,	1,150 50
Other electric materials on hand,	1,173 39
Sundry accounts due the company,	255 19
Office furniture,	55 15
Cash on hand,	574 07
Unexpired insurance,	91 97
Investments,	1,054 66
Total assets, as per books of the company,	<u>\$63,110 17</u>

LIABILITIES.

Capital stock,	\$25,000 00
Bonds issued,	18,500 00
Unpaid bills,	3,779 32
Interest due but not paid,	462 50
Total liabilities, as per books of the company,	<u>\$47,741 82</u>
Profit and loss balance,	15,368 35
	<u>\$63,110 17</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$2,357 32	
{ electric,	4,813 80	
Income from sale of gas,		\$4,676 84
sale of electric light and power,		6,747 80
other sources, electric,		132 86
Balance to profit and loss, { gas,	2,319 52	
{ electric,	2,066 86	
	<hr/>	<hr/>
	\$11,557 50	\$11,557 50

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$11,668 82
Balance of gas manufacturing account,		2,319 52
Balance of electric manufacturing account,		2,066 86
Other items of income,		248 15
Interest paid,	\$925 00	
Balance June 30, 1894,	15,368 35	
	<hr/>	<hr/>
	\$16,293 35	\$16,293 35

ANDOVER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$12,387 45
Steam plant,	12,522 35
Electric plant,	17,400 44
Due for electric light and power,	893 17
Fuel on hand,	181 10
Carbons on hand,	53 00
Oil and waste on hand,	34 00
Incandescent lamps on hand,	92 00
Globes on hand,	5 10
Other materials on hand,	398 05
Horses, wagons, etc.,	190 25
Sundry accounts due the company,	327 51
Office furniture,	135 40
Cash on hand,	85 76
Unexpired insurance,	133 00
	<hr/>
Total assets, as per books of the company,	\$61,156 91
Profit and loss balance,	2,102 58
	<hr/>
	\$63,259 49

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	22,000 00
Notes payable,	8,585 00
Unpaid bills,	2,061 43
Interest due but not paid,	613 06
	<hr/>
Total liabilities, as per books of the company,	\$63,259 49

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$9,732 78	
Income from sale of electric light and power,		\$10,719 05
Balance to profit and loss,	986 27	
	<u>\$10,719 05</u>	<u>\$10,719 05</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,	\$2,000 18	
Balance of electric manufacturing account,		\$986 27
Rents,		300 00
Jobbing account,		416 54
Other items of income,		207 50
Interest paid,	1,684 97	
Depreciation,	223 00	
Other items,	104 74	
Balance June 30, 1894,		2,102 58
	<u>\$4,012 89</u>	<u>\$4,012 89</u>

ARLINGTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$1,000 00
Machinery and manufacturing appliances,	35,000 00
Street mains,	34,000 00
Due for gas,	3,087 20
Gas coal on hand,	1,227 92
Tar on hand,	120 00
Cash on hand,	3,985 18
Notes receivable,	188 00
Total assets, as per books of the company,	<u>\$78,608 30</u>

LIABILITIES.

Capital stock,	\$70,000 00
Unpaid dividends,	810 00
Total liabilities, as per books of the company,	<u>\$70,810 00</u>
Profit and loss balance,	7,798 30
	<u>\$78,608 30</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$12,179 64	
Income from sale of gas,		\$14,993 70
residuals,		930 00
other sources,		33 00
Balance to profit and loss,	3,777 06	
	<u>\$15,956 70</u>	<u>\$15,956 70</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$7,732 96
Balance of gas manufacturing account,		3,777 06
Dividends declared,	\$3,500 00	
Depreciation,	211 72	
Balance June 30, 1894,	7,798 30	
	<u>\$11,510 02</u>	<u>\$11,510 02</u>

ATHOL GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$8,500 00
Machinery and manufacturing appliances (gas),	25,931 23
Street mains (gas),	17,076 28
Meters (gas),	162 65
Due for gas,	394 11
Gas coal on hand,	227 15
Enrichers on hand,	120 00
Other gas materials on hand,	75 00
Real estate (electric),	507 48
Steam plant (electric),	11,895 24
Electric plant,	2,546 55
Due for electric light and power,	252 50
Fuel on hand (electric),	50 00
Carbons on hand,	45 00
Other electric materials on hand,	150 00
Cash on hand,	190 81

Total assets, as per books of the company, \$68,124 00

LIABILITIES.

Capital stock,	\$25,000 00
Bonds issued,	25,000 00
Notes payable,	12,842 40
Unpaid bills,	1,710 77

Total liabilities, as per books of the company, \$64,553 17

Profit and loss balance, 3,570 83

\$68,124 00

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$3,626 22	
{ electric,	3,125 29	
Income from sale of gas,		\$6,433 18
sale of electric light and power,		3,127 54
Balance to profit and loss, { gas,	2,806 96	
{ electric,	2 25	
	\$9,560 72	\$9,560 72.

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$2,388 43
Balance of gas manufacturing account,		2,806 96
Balance of electric manufacturing account,		2 25
Interest paid,	\$1,626 81	
Balance June 30, 1894,	3,570 83	
	\$5,197 64	\$5,197 64

ATTLEBOROUGH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$12,187 18
Machinery and manufacturing appliances,	27,055 83
Street mains,	14,370 69
Meters,	2,430 87

Due for gas,	\$2,516 86
Gas coal on hand,	378 30
Coke on hand,	64 00
Tar on hand,	517 50
Purifying materials on hand,	23 50
Other materials on hand, tools and supplies,	333 64
Stoves on hand,	43 55
Gas fixtures and lamps on hand,	322 22
Sundry accounts due the company,	442 84
Office furniture,	136 18
Cash on hand,	4,353 72

Total assets, as per books of the company, \$65,206 88

LIABILITIES.

Capital stock, \$46,400 00

Total liabilities, as per books of the company, \$46,400 00

Profit and loss balance, 18,806 88

\$65,206 88

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$10,609 85	
Income from sale of gas,		\$15,047 55
residuals,		1,978 96
other sources,		1 20
Balance to profit and loss,	6,417 86	
	\$17,027 71	\$17,027 71

PROFIT AND LOSS.

	Dr.	Cr.
Balance June 30, 1893,		\$16,124 02
Balance of gas manufacturing account,		6,417 86
Interest received,		15 00
Other items of income,		6 71
Dividends declared,	\$3,712 00	
Interest paid,	3 43	
Other items,	41 28	
Balance June 30, 1894,	18,806 88	
	\$22,563 59	\$22,563 59

BAY STATE GAS COMPANY.

ASSETS.

Real estate,	}		
Machinery and manufacturing appliances,			
Street mains,			\$1,956,379 84
Meters,			659 75
Due for gas,			220 50
Gas coal on hand,			25,589 13
Tar on hand,			451 10
Enrichers on hand,			20,423 03
Purifying materials on hand,			1,407 96
Other materials on hand,			15,048 01
Gas on hand,			558 00

Horses, wagons, etc.,	\$1,040 50
Sundry accounts due the company,	71,927 37
Cash on hand,	831 62
Notes receivable,	7,400 00
Investments,	25,000 00
Works improvement,	76,542 88

Total assets, as per books of the company, \$2,203,479 69

LIABILITIES.

Capital stock,	\$2,000,000 00
Unpaid bills,	78,548 88
Amounts due from the company, not included above,	4,776 22

Total liabilities, as per books of the company, \$2,083,325 10

Profit and loss balance, 120,154 59

\$2,203,479 69

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$328,427 89	
Income from sale of gas,		\$572,526 45
residuals,		2,933 54
Balance to profit and loss,	247,032 10	
	\$575,459 99	\$575,459 99

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$73,308 82
Balance of gas manufacturing account,		247,032 10
Interest paid,	\$186 33	
Dividends declared,	200,000 00	
Balance June 30, 1894,	120,154 59	
	\$320,340 92	\$320,340 92

BEVERLY GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$23,162 55
Machinery and manufacturing appliances (gas),	8,334 19
Street mains (gas),	17,143 05
Meters (gas),	4,574 39
Due for gas,	3,783 07
Gas coal on hand,	345 00
Coke on hand,	6 00
Tar on hand,	600 00
Stoves on hand,	110 75
Gas fixtures on hand,	465 53
Real estate (electric),	17,287 36
Steam plant (electric),	16,964 67
Electric plant,	18,160 78
Electric lines,	19,367 12
Meters (electric),	448 36
Arc lamps,	550 00
Due for electric light and power,	1,522 89

Carbons on hand,	\$43 70
Oil and waste on hand,	28 73
Sundry accounts due the company,	560 84
Office furniture,	595 96
Cash on hand,	472 70
Investments,	500 00

Total assets, as per books of the company, \$135,027 64

LIABILITIES.

Capital stock,	\$92,000 00
Bonds issued,	11,800 00

Total liabilities, as per books of company, \$103,800 00
 Profit and loss balance, 31,227 64

\$135,027 64

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$9,858 37	
{ electric,	7,403 41	
Income from sale of gas,		\$15,310 74
residuals,		1,416 25
other sources (gas),		74 90
sale of electric light and power,		12,491 36
other sources (electric),		139 02
Balance to profit and loss, { gas,	6,943 52	
{ electric,	5,226 97	
	\$29,432 27	\$29,432 27

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$27,648 54
Balance of gas manufacturing account,		6,943 52
Balance of electric manufacturing account,		5,226 97
Interest received,		75 05
Rents,		99 00
Other items of income,		25 35
Interest paid,	\$863 07	
Dividends declared,	7,360 00	
Depreciation,	561 22	
Other items,	6 50	
Balance June 30, 1894,	31,227 64	
	\$40,018 43	\$40,018 43

BLUE HILL ELECTRIC COMPANY.

ASSETS.

Real estate,	\$3,742 40
Steam plant,	7,879 93
Electric plant,	15,200 75
Electric lines,	27,109 82
Meters,	195 75
Due for electric light and power,	25 00

Fuel on hand,	\$43 00
Carbons on hand,	40 06
Other materials on hand,	114 49
Horses, wagons, etc.,	307 50
Sundry accounts due the company,	1,445 98
Cash on hand,	1,096 62

Total assets, as per books of the company, \$57,201 30

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	20,000 00
Notes payable,	3,218 19
Unpaid bills,	1,387 75

Total liabilities, as per books of the company, \$54,605 94
Profit and loss balance, 2,595 36

\$57,201 30

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,467 34	
Income from sale of electric light and power,		\$11,276 51
Balance to profit and loss,	4,809 17	
	\$11,276 51	\$11,276 51

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,	\$947 59	
Balance of electric manufacturing account,		\$4,809 17
Interest paid,	1,266 22	
Balance June 30, 1894,	2,595 36	
	\$4,809 17	\$4,809 17

BOSTON ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$532,379 42
Steam plant,	436,594 32
Electric plant,	449,593 96
Electric lines,	594,055 74
Meters,	13,141 99
Transformers,	36,886 50
Arc lamps,	174,576 00
Lamp fixtures,	133,112 82
Due for electric light and power,	56,064 66
Fuel on hand,	3,316 17
Carbons on hand,	4,371 08
Oil and waste on hand,	197 61
Incandescent lamps on hand,	3,947 47
Globes on hand,	1,781 62
Other materials on hand,	29,733 25
Motors on hand,	3,061 15
Horses, wagons, etc.,	2,200 00
Sundry accounts due the company,	43,880 65
Office furniture,	3,300 00
Cash on hand,	30,608 03

Total assets, as per books of the company, \$2,552,802 44

LIABILITIES.

Capital stock,	\$1,700,000 00
Bonds issued,	300,000 00
Notes payable,	157,780 06
Unpaid bills,	46,481 95
Interest due but not paid,	6,819 00
Total liabilities, as per books of the company,	\$2,211,081 01
Profit and loss balance,	341,721 43
	<u>\$2,552,802 44</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$376,005 78	
Income from sale of electric light and power,		\$540,967 13
Balance to profit and loss,	164,961 35	
	<u>\$540,967 13</u>	<u>\$540,967 13</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$309,859 01
Balance of electric manufacturing account,		164,961 35
Rents,		1,880 18
Jobbing account,		10,242 77
Stock premiums,		10,478 00
Dividends declared,	\$129,160 00	
Interest paid,	26,239 88	
Depreciation,	300 00	
Balance June 30, 1894,	341,721 43	
	<u>\$497,421 31</u>	<u>\$497,421 31</u>

BOSTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$1,435,295 26
Machinery and manufacturing appliances,	3,285,926 24
Street mains,	1,971,194 48
Meters,	394,883 15
Due for gas,	88,029 16
Gas coal on hand,	22,897 03
Coke on hand,	221 00
Tar on hand,	9,297 63
Enrichers on hand,	6,160 95
Purifying materials on hand,	492 40
Other materials on hand,	37,001 92
Stoves on hand,	4,916 98
Horses, wagons, etc.,	1,847 50
Sundry accounts due the company,	60,409 45
Office furniture,	11,401 96
Cash on hand,	85,637 44
Ammonia,	408 62
Gas on hand,	2,581 28
Total assets, as per books of the company,	<u>\$7,418,602 45</u>

LIABILITIES.

Capital stock,	\$2,500,000 00
Notes payable,	180,000 00
Unpaid bills,	73,498 63
Deposits,	16,978 50
Reserve funds,	291,006 32
Amounts due from the company, not included above,	10,000 00
Total liabilities, as per books of the company,	\$3,071,483 45
Profit and loss balance,	4,347,119 00
	<hr/>
	\$7,418,602 45

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$880,881 57	
Income from sale of gas,		\$1,115,743 50
residuals,		3,080 69
other sources,		2,221 26
Balance to profit and loss,	240,163 88	
	<hr/>	<hr/>
	\$1,121,045 45	\$1,121,045 45

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$4,342,032 46
Balance of gas manufacturing account,		240,163 88
Rents,		22,442 87
Interest paid,	\$7,520 21	
Dividends declared,	250,000 00	
Balance June 30, 1894,	4,347,119 00	
	<hr/>	<hr/>
	\$4,604,639 21	\$4,604,639 21

BRIDGEWATER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$3,233 62
Steam plant,	5,629 33
Electric plant,	5,289 25
Electric lines,	13,085 06
Meters,	971 51
Arc lamps and globes,	2,692 26
Due for electric light and power,	643 30
Fuel on hand,	85 50
Carbons on hand,	46 60
Oil and waste on hand,	42 53
Incandescent lamps on hand,	65 93
Globes on hand,	2 67
Cash on hand,	305 32
Total assets, as per books of the company,	\$32,092 88
Profit and loss balance,	1,934 90
	<hr/>
	\$34,027 78

LIABILITIES.

Capital stock,	\$15,000 00
Bonds issued,	15,000 00
Unpaid bills,	4,027 78
Total liabilities, as per books of the company,	<u>\$34,027 78</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,958 70	
Income from sale of electric light and power,		\$5,823 27
Balance to profit and loss,	864 57	
	<u>\$5,823 27</u>	<u>\$5,823 27</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,	\$1,963 37	
Balance of electric manufacturing account,		\$864 57
Jobbing account,		63 90
Interest paid,	900 00	
Balance June 30, 1894,		1,934 90
	<u>\$2,863 37</u>	<u>\$2,863 37</u>

BROCKTON GAS LIGHT COMPANY

ASSETS.

Real estate,	\$49,000 00
Machinery and manufacturing appliances, }	211,620 36
Street mains,	
Meters,	4,644 63
Due for gas,	4,405 13
Gas coal on hand,	1,548 63
Coke on hand,	225 00
Tar on hand,	117 50
Enrichers on hand,	245 67
Purifying materials on hand,	25 00
Other materials on hand,	2,694 98
Stoves on hand,	735 63
Gas fixtures on hand,	254 62
Gas on hand,	30 95
Lamps on hand,	2,275 56
Horses, wagons, etc.,	459 60
Sundry accounts due the company,	1,111 41
Office furniture,	164 15
Cash on hand,	275 25
Investments,	5,368 93

Total assets, as per books of the company,	\$285,202 90
Profit and loss balance,	39,832 35
	<u>\$325,035 25</u>

LIABILITIES.

Capital stock,	\$178,500 00
Bonds issued,	100,000 00
Notes payable,	29,000 00

Unpaid bills,	\$9,634 25
Deposits,	46 00
Unpaid dividends,	5,355 00
Interest due but not paid,	2,500 00

Total liabilities, as per books of the company, \$325,035 25

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$14,658 47	
Income from sale of gas,		\$30,071 51
residuals,		768 94
other sources,		384 70
Balance to profit and loss,	16,566 68	
	<u>\$31,225 15</u>	<u>\$31,225 15</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,	\$38,863 15	
Balance of gas manufacturing account,		\$16,566 68
Other items of income,		313 86
Interest paid,	6,754 12	
Dividends declared,	10,710 00	
Other items,	385 62	
Balance June 30, 1894,		39,832 35
	<u>\$56,712 89</u>	<u>\$56,712 89</u>

BROOKLINE GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$493,631 63
Machinery and manufacturing appliances (gas),	1,685,208 65
Street mains (gas),	279,596 16
Meters (gas),	68,121 83
Due for gas,	23,226 94
Gas coal on hand,	5,875 84
Coke on hand,	6,621 91
Enrichers on hand,	16,582 16
Purifying materials on hand,	1,640 00
Other gas materials on hand,	6,705 78
Stoves on hand,	5,677 05
Real estate (electric),	47,300 00
Steam plant (electric),	73,509 64
Electric plant,	87,301 04
Electric lines,	119,787 79
Meters (electric),	4,121 55
Arc lamps,	15,797 04
Due for electric light and power,	7,703 80
Carbons on hand,	160 52
Oil and waste on hand,	387 39
Incandescent lamps on hand,	1,412 25
Globes on hand,	32 37
Other electric materials on hand,	1,807 99
Horses, wagons, etc.,	3,665 99
Sundry accounts due the company,	634 98
Office furniture,	2,280 64

Cash on hand,	\$25,170 61
Sinking fund,	6,000 00

Total assets, as per books of the company,	\$2,989,961 55
Profit and loss balance,	1,439 24

\$2,991,400 79

LIABILITIES.

Capital stock,	\$1,000,000 00
Bonds issued,	1,000,000 00
Notes payable,	314,600 00
Unpaid bills,	42,380 52
Deposits,	684 67
Interest due but not paid,	26,283 57
Amounts due from the company, not included above,	607,482 03

Total liabilities, as per books of the company,	\$2,991,400 79
---	----------------

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$168,002 88	
{ electric,	61,081 14	
Income from sale of gas,		\$160,975 56
residuals,		5,469 16
sale of electric light and power,		70,227 00
Balance to profit and loss, { gas,		1,558 16
{ electric,	9,145 86	
	<hr/> \$238,229 88	<hr/> \$238,229 88

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$49,557 93
Balance of gas manufacturing account,	\$1,558 16	
Balance of electric manufacturing account,		9,145 86
Interest received,		433 87
Rebates, city of Boston,		2,373 62
Fire insurance,		2,702 74
Other items of income,		245 49
Interest paid,	41,265 61	
Dividends declared,	20,000 00	
Other items,	3,074 98	
Balance June 30, 1894,		1,439 24
	<hr/> \$65,898 75	<hr/> \$65,898 75

CAMBRIDGE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$74,056 59
Steam plant,	95,044 81
Electric plant,	152,052 44
Electric lines,	119,972 02
Construction account,	13,195 31
Due for electric light and power,	13,534 97
Fuel on hand,	2,710 12
Carbons on hand,	1,108 99
Oil and waste on hand,	189 50

Globes on hand,	\$68 57
Other materials on hand,	1,761 51
Horses, wagons, etc.,	601 51
Unexpired insurance,	500 00
Cash on hand,	641 29
Franchise,	15,000 00

Total assets, as per books of the company, \$490,437 63

LIABILITIES.

Capital stock,	\$200,000 00
Bonds issued,	200,000 00
Notes payable,	33,000 00
Unpaid bills,	3,214 91
Interest due but not paid,	6,125 00
Reserved fund,	20,000 00

Total liabilities, as per books of the company, \$462,339 91

Profit and loss balance, 28,097 72

\$490,437 63

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$64,761 23	
Income from sale of electric light and power,		\$103,471 43
Balance to profit and loss,	38,710 20	
	\$103,471 43	\$103,471 43

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$25,353 78
Balance of electric manufacturing account,		38,710 20
Jobbing account,		613 35
Interest paid,	\$13,770 87	
Dividends declared,	12,000 00	
Reserve fund,	10,000 00	
Other items,	808 74	
Balance June 30, 1894,	28,097 72	
	\$64,677 33	\$64,677 33

CAMBRIDGE GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$66,142 66
Machinery and manufacturing appliances,	330,000 00
Street mains,	401,346 61
Meters,	30,000 00
Due for gas,	38,187 67
Gas coal on hand,	8,487 72
Coke on hand,	175 00
Tar on hand,	675 00
Other materials on hand,	4,326 00
Gas fixtures on hand,	1,000 00
Sundry accounts due the company,	3,183 96
Cash on hand,	67,806 25
Investments,	61,375 00

Total assets, as per books of the company, \$1,012,705 87

LIABILITIES.

Capital stock,	\$700,000 00
Deposits,	2,481 60
Amounts due from the company, not included above,	5 48

Total liabilities, as per books of the company,	702,487 08
Profit and loss balance,	310,218 79
	<u>\$1,012,705 87</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$153,859 07	
Income from sale of gas,		\$193,611 98
residuals,		24,362 67
other sources,		561 95
Balance to profit and loss,	64,677 53	
	<u>\$218,536 60</u>	<u>\$218,536 60</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$310,780 18
Balance of gas manufacturing account,		64,677 53
Interest received,		5,133 44
Dividends declared,	\$70,000 00	
Other items,	372 36	
Balance June 30, 1894,	310,218 79	
	<u>\$380,591 15</u>	<u>\$380,591 15</u>

CHARLESTOWN GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$138,589 00
Machinery and manufacturing appliances (gas),	168,590 97
Street mains (gas),	175,000 00
Meters (gas),	23,600 00
Due for gas,	18,079 03
Gas coal on hand,	2,914 09
Coke on hand,	133 00
Tar on hand,	578 50
Enrichers on hand,	427 00
Other gas materials on hand,	5,508 04
Electric plant,	89,233 58
Due for electric light and power,	4,537 25
Fuel on hand (electric),	64 07
Cash on hand,	1,361 11
Total assets, as per books of the company,	<u>\$623,107 60</u>

LIABILITIES.

Capital stock,	\$500,000 00
Notes payable,	70,400 00
Unpaid bills,	5,435 89
Deposits,	859 62
Unpaid dividends,	1,117 60
Total liabilities, as per books of the company,	<u>\$577,813 01</u>
Profit and loss balance,	45,294 59
	<u>\$623,107 60</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$98,676 15	
{ electric,	31,351 56	
Income from sale of gas,		\$130,537 49
residuals,		18,663 15
sale of electric light and power,		40,015 82
Balance to profit and loss, { gas,	50,524 49	
{ electric,	8,664 26	
	<u>\$189,216 46</u>	<u>\$189,216 46</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$142,040 75
Balance of gas manufacturing account,		50,524 49
Balance of electric manufacturing account,		8,664 26
Rents,		132 00
Investments,		2,881 25
Other items of income,		538 91
Interest paid,	\$3,487 07	
Dividends declared,	50,000 00	
Depreciation,	106,000 00	
Balance June 30, 1894,	45,294 59	
	<u>\$204,781 66</u>	<u>\$204,781 66</u>

CHELSEA GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$170,000 00
Street mains (gas), }	130,000 00
Meters (gas), }	
Due for gas,	9,323 46
Gas coal on hand,	1,674 25
Real estate (electric),	14,157 16
Steam plant (electric),	30,908 27
Electric plant,	39,921 70
Electric lines,	42,000 00
Meters (electric),	2,093 74
Transformers,	2,700 00
Arc lamps,	2,611 43
Due for electric light and power,	4,800 92
Sundry accounts due the company,	368 39
Cash on hand,	3,274 06
Total assets, as per books of the company,	<u>\$453,733 38</u>

LIABILITIES.

Capital stock,	\$300,000 00
Bonds issued,	100,000 00
Notes payable,	15,000 00
Deposits,	1,552 26
Unpaid dividends,	75 00
Amounts due from the company, not included above,	400 00
Total liabilities, as per books of the company,	<u>\$417,027 26</u>
Profit and loss balance,	36,706 12
	<u>\$453,733 38</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$48,668 07	
{ electric,	31,718 38	
Income from sale of gas,		\$48,749 65
residuals,		7,484 00
sale of electric light and power,		38,780 35
Balance to profit and loss, { gas,	7,565 58	
{ electric,	7,061 97	
	<hr/>	<hr/>
	\$95,014 00	\$95,014 00

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$44,511 69
Balance of gas manufacturing account,		7,565 58
Balance of electric manufacturing account,		7,061 97
Rents,		161 00
Jobbing account,		519 09
Other items of income,		62 73
Interest paid,	\$6,039 15	
Dividends declared,	7,500 00	
Depreciation,	9,636 79	
Balance June 30, 1894,	36,706 12	
	<hr/>	<hr/>
	\$59,882 06	\$59,882 06

CHICOPEE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$1,020 77
Steam plant,	2,414 16
Electric plant,	5,524 76
Electric lines,	4,296 99
Due for electric light and power,	696 14
Carbons on hand,	50 00
Oil and waste on hand,	25 00
Cash on hand,	405 90
Total assets, as per books of the company,	<hr/> \$14,433 72
Profit and loss balance,	2,893 10
	<hr/>
	\$17,326 82

LIABILITIES.

Capital stock,	\$10,000 00
Notes payable,	7,050 00
Unpaid bills,	276 82
Total liabilities, as per books of the company,	<hr/> \$17,326 82

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,395 86	
Income from sale of electric light and power,		\$8,036 41
Balance to profit and loss,	3,640 55	
	<hr/>	<hr/>
	\$8,036 41	\$8,036 41

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,	\$3,441 93	
Balance of electric manufacturing account,		\$3,640 55
Interest paid,	423 00	
Depreciation,	2,668 72	
Balance June 30, 1894,		2,893 10
	<hr/>	<hr/>
	\$6,533 65	\$6,533 65

CHICOPEE GAS WORKS.

ASSETS.

Real estate,	\$20,000 00
Machinery and manufacturing appliances,	1,684 00
Streets mains,	6,500 00
Meters,	2,200 00
Due for gas,	708 55
Gas coal on hand,	55 63
Enrichers on hand,	10 20
Purifying materials on hand,	60 00
Sundry accounts due the company,	1,700 00
Office furniture,	100 00
Cash on hand,	534 83
Notes receivable,	7,050 50
Investments,	10,000 00
	<hr/>
Total assets, as per books of the company,	\$50,603 71

LIABILITIES.

Capital stock,	\$30,000 00
	<hr/>
Total liabilities, as per books of the company,	\$30,000 00
Profit and loss balance,	20,603 71
	<hr/>
	\$50,603 71

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,845 28	
Income from sale of gas,		\$11,583 31
residuals,		88 82
Balance to profit and loss,	4,826 85	
	<hr/>	<hr/>
	\$11,672 13	\$11,672 13

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$19,434 12
Balance of gas manufacturing account,		4,826 85
Interest received,		423 00
Dividends declared,	\$3,600 00	
Depreciation,	480 26	
Balance June 30, 1894,	20,603 71	
	<hr/>	<hr/>
	\$24,683 97	\$24,683 97

CHICOPEE MANUFACTURING COMPANY.

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,048 66	
Income from sale of gas, ¹		\$3,280 30
Balance to profit and loss,	231 64	
	<u>\$3,280 30</u>	<u>\$3,280 30</u>

CITIZENS GAS LIGHT COMPANY OF QUINCY.

ASSETS.

Real estate,	\$9,500 00
Machinery and manufacturing appliances,	15,240 05
Street mains,	32,713 04
Meters,	3,016 71
Due for gas,	2,284 80
Gas coal on hand,	2,505 60
Coke on hand,	2 00
Tar on hand,	1,280 00
Purifying materials on hand,	38 00
Other materials on hand,	63 64
Stoves on hand,	277 60
Gas fixtures on hand,	460 50
Horses, wagons, etc.,	305 75
Office furniture,	100 00
Cash on hand,	555 28
Total assets, as per books of the company,	<u>\$68,342 97</u>
Profit and loss balance,	28,067 13
	<u>\$96,410 10</u>

LIABILITIES.

Capital stock,	\$53,000 00
Notes payable,	35,500 00
Unpaid bills,	7,910 10
Total liabilities, as per books of the company,	<u>\$96,410 10</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$13,032 51	
Income from sale of gas,		\$13,401 82
residuals,		1,897 69
other sources,		172 40
Balance to profit and loss,	2,439 40	
	<u>\$15,471 91</u>	<u>\$15,471 91</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,	\$47,317 21	
Balance of gas manufacturing account,		\$2,439 40
Rents,		144 00
Fittings account,		428 10
Adjustment of claims,		18,690 73
Interest paid,	2,178 02	
Other items,	274 13	
Balance June 30, 1894,		28,067 13
	<u>\$49,769 36</u>	<u>\$49,769 36</u>

¹ Gas used in the mills of the company not included in the income given.

CITIZENS GAS LIGHT COMPANY, OF READING, SOUTH READING
AND STONEHAM.

(Works at Wakefield.)

ASSETS.

Real estate (gas),	\$21,260 00
Machinery and manufacturing appliances (gas),	55,749 43
Street mains (gas),	31,772 40
Meters (gas),	2,300 35
Due for gas,	2,052 37
Gas coal on hand,	595 70
Tar on hand,	547 00
Enrichers on hand,	112 72
Purifying materials on hand,	116 00
Other gas materials on hand,	1,313 76
Stoves on hand,	64 36
Real estate (electric),	12,465 76
Steam plant (electric),	17,355 23
Electric plant,	18,567 01
Electric lines,	23,185 60
Meters (electric),	884 50
Patent rights,	5,000 00
Due for electric light and power,	711 74
Fuel on hand (electric),	1,636 60
Incandescent lamps on hand,	98 75
Horses, wagons, etc.,	834 65
Sundry accounts due the company,	1,124 51
Office furniture,	253 07
Cash on hand,	40 29

Total assets, as per books of the company,	\$198,041 80
Profit and loss balance,	53,969 32

\$252,011 12

LIABILITIES.

Capital stock,	\$95,300 00
Bonds issued,	70,000 00
Notes payable,	79,250 00
Unpaid bills,	6,201 12
Deposits,	10 00
Unpaid dividends,	25 00
Interest accrued,	1,225 00

Total liabilities, as per books of the company,	\$252,011 12
---	--------------

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$11,084 21	
{ electric,	9,083 32	
Income from sale of gas,		\$11,527 04
residuals,		1,637 44
sale of electric light and power,		8,824 52
Balance to profit and loss, { gas,	2,080 27	
{ electric,		258 80
	\$22,247 80	\$22,247 80

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,	\$4,808 63	
Balance of gas manufacturing account,		\$2,080 27
Balance of electric manufacturing account,	258 80	
Gas jobbing,		198 98
Other items of income,		22 41
Interest paid,	8,553 05	
Extraordinary expenses,	42,650 50	
Balance June 30, 1894,		53,969 32
	<u>\$56,270 98</u>	<u>\$56,270 98</u>

CLINTON GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$27,000 00
Street mains (gas),	9,000 00
Meters (gas),	628 41
Gas coal on hand,	934 64
Coke on hand,	2 70
Tar on hand,	200 00
Enrichers on hand,	71 25
Purifying materials on hand,	100 00
Other gas materials on hand,	209 27
Real estate (electric),	24,000 00
Steam plant (electric),	15,000 00
Electric plant,	17,000 00
Electric lines,	54,420 84
Fuel on hand (electric),	152 66
Carbons on hand,	100 80
Oil and waste on hand,	20 85
Incandescent lamps on hand,	162 63
Other electric materials on hand,	350 35
Office furniture,	200 00
Cash on hand,	3,902 24
Total assets, as per books of the company,	<u>\$153,456 64</u>

LIABILITIES.

Capital stock,	\$73,000 00
Notes payable,	74,000 00
Total liabilities, as per books of the company,	<u>\$147,000 00</u>
Profit and loss balance,	6,456 64
	<u>\$153,456 64</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$10,103 91	
{ electric,	14,293 77	
Income from sale of gas,		\$9,667 78
residuals,		985 78
sale of electric light and power,		15,196 70
Balance to profit and loss, { gas,	549 65	
{ electric,	902 93	
	<u>\$25,850 26</u>	<u>\$25,850 26</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$8,936 83
Balance of gas manufacturing account,		549 65
Balance of electric manufacturing account,		902 93
Interest paid,	\$3,611 91	
Depreciation,	320 86	
Balance June 30, 1894,	6,456 64	
	<hr/>	<hr/>
	\$10,389 41	\$10,389 41

COHASSET ELECTRIC COMPANY.

ASSETS.

Real estate,	\$4,221 89
Steam plant,	7,609 55
Electric plant,	17,435 28
Electric lines,	13,756 44
Due for electric light and power,	618 46
Fuel on hand,	126 00
Oil and waste on hand,	17 60
Incandescent lamps on hand,	64 25
Other materials on hand,	20 00
Sundry accounts due the company,	15 44
Cash on hand,	2,321 05
	<hr/>

Total assets, as per books of the company, \$46,205 94

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	11,500 00
Depreciation fund,	1,800 00
	<hr/>

Total liabilities, as per books of the company, \$43,300 00

Profit and loss balance, 2,905 94

\$46,205 94

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,174 54	
Income from sale of electric light and power,		\$7,672 14
Balance to profit and loss,	2,497 60	
	<hr/>	<hr/>
	\$7,672 14	\$7,672 14

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$1,727 08
Balance of electric manufacturing account,		2,497 60
Interest received,		8 76
Interest paid,	\$512 50	
Depreciation fund,	800 00	
Other items,	15 00	
Balance June 30, 1894,	2,905 94	
	<hr/>	<hr/>
	\$4,233 44	\$4,233 44

COTTAGE CITY GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$2,700 00
Machinery and manufacturing appliances (gas),	8,331 96
Street mains (gas),	10,000 00
Meters (gas),	1,500 00
Due for gas,	359 35
Gas coal on hand,	235 85
Enrichers on hand,	25 00
Other gas materials on hand,	341 74
Stoves on hand,	190 37
Gas fixtures on hand,	206 33
Real estate (electric),	1,500 00
Steam plant (electric),	2,400 00
Electric plant,	2,200 00
Electric lines,	982 42
Arc lamps,	2,000 00
Due for electric light and power,	130 00
Carbons on hand,	22 00
Oil and waste on hand,	25 53
Globes on hand,	3 35
Other electric materials on hand,	37 00
Sundry accounts due the company,	83 99
Office furniture,	55 50
Cash on hand,	528 96

Total assets, as per books of the company, \$33,859 35

LIABILITIES.

Capital stock,	\$25,000 00
Notes payable,	2,000 00
Unpaid bills,	122 28
Depreciation fund,	5,648 89

Total liabilities, as per books of the company, \$32,771 17

Profit and loss balance, 1,088 18

\$33,859 35

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$2,790 10	
{ electric,	1,521 39	
Income from sale of gas,		\$3,454 17
other sources, gas,		92 49
sale of electric light and power,		1,980 00
Balance to profit and loss, { gas,	756 56	
{ electric,	458 61	
	\$5,526 66	\$5,526 66

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$5,818 79
Balance of gas manufacturing account,		756 56
Balance of electric manufacturing account,		458 61
Interest paid,	\$100 84	
Depreciation,	5,818 79	
Other items,	26 15	
Balance June 30, 1894,	1,088 18	
	\$7,033 96	\$7,033 96

DANVERS GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,000 00
Machinery and manufacturing appliances,	8,403 51
Street mains,	10,000 00
Meters,	519 08
Due for gas,	526 20
Gas coal on hand,	267 12
Coke on hand,	15 00
Tar on hand,	165 60
Other materials on hand,	70 00
Cash on hand,	713 20

Total assets, as per books of the company, \$23,679 71

LIABILITIES.

Capital stock,	\$20,000 00
--------------------------	-------------

Total liabilities, as per books of the company, \$20,000 00

Profit and loss balance,	3,679 71
------------------------------------	----------

\$23,679 71

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,123 24	
Income from sale of gas,		\$5,275 53
residuals,		247 60
other sources,		30 00
Balance to profit and loss,	1,429 89	
	\$5,553 13	\$5,553 13

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$2,971 51
Balance of gas manufacturing account,		1,429 89
Other items of income,		110 27
Interest paid,	\$31 96	
Dividends declared,	400 00	
Depreciation,	400 00	
Balance June 30, 1894,	3,679 71	
	\$4,511 67	\$4,511 67

DEDHAM ELECTRIC COMPANY.

ASSETS.

Real estate,	\$14,809 53
Steam plant,	16,198 76
Electric plant,	13,197 23
Electric lines,	57,578 02
Meters,	1,843 12
Transformers,	6,412 77
Arc lamps,	5,408 55
Due for electric light and power,	2,369 89

Fuel on hand,	\$786 00
Carbons on hand,	32 00
Oil and waste on hand,	19 38
Incandescent lamps on hand,	985 85
Globes on hand,	29 50
Other materials on hand,	650 45
Horses, wagons, etc.,	454 50
Office furniture,	16 00
Cash on hand,	375 08
Notes receivable,	1,602 54
Investments,	10,000 00
Wiring account,	233 47
Interest,	187 42
Insurance,	215 37

Total assets, as per books of the company, \$133,405 43

LIABILITIES.

Capital stock,	\$60,000 00
Bonds issued,	57,000 00
Notes payable,	11,000 00
Unpaid bills,	1,412 20
Interest due but not paid,	712 50

Total liabilities, as per books of the company, \$130,124 70
Profit and loss balance, 3,280 73

\$133,405 43

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$9,224 72	
Income from sale of electric light and power,		\$15,507 68
Balance to profit and loss,	6,282 96	
	\$15,507 68	\$15,507 68

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$3,273 99
Balance of electric manufacturing account,		6,282 96
Dividends declared,	\$3,600 00	
Interest paid,	2,676 22	
Balance June 30, 1894,	3,280 73	
	\$9,556 95	\$9,556 95

DEDHAM AND HYDE PARK GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate,	\$7,606 48
Machinery and manufacturing appliances,	11,630 08
Street mains,	21,752 31
Meters,	1,394 16
Due for gas,	906 00
Gas coal on hand,	402 22
Coke on hand,	144 36
Tar on hand,	541 50

Gas stoves, engines and fixtures on hand,	\$329 60
Horses, wagons, etc.,	315 28
Sundry accounts due the company,	12 60
Office furniture,	157 23
Cash on hand,	2,243 77
Investments,	4,600 00

Total assets, as per books of the company,	\$52,035 59
Profit and loss balance,	56,606 91

\$108,642 50

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	8,500 00
Interest due but not paid,	142 50

Total liabilities, as per books of the company,	\$108,642 50
---	--------------

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$11,161 65	
Income from sale of gas,		\$10,149 00
residuals,		1,259 67
other sources,		83 98
Balance to profit and loss,	331 00	
	<hr/> \$11,492 65	<hr/> \$11,492 65

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,	\$57,863 11	
Balance of gas manufacturing account,		\$331 00
Rents,		84 00
Investments,		3,510 00
Interest paid,	529 14	
Depreciation,	2,139 66	
Balance June 30, 1894,		56,606 91
	<hr/> \$60,531 91	<hr/> \$60,531 91

DORCHESTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	}	\$580,578 18
Machinery and manufacturing appliances,		
Street mains,		
Meters,		24,540 78
Due for gas,		14,998 89
Gas on hand,		115 60
Purifying materials on hand,		298 85
Other materials on hand,		3,702 78
Gas fixtures on hand,		144 63
Sundry accounts due the company,		2,412 98
Cash on hand,		4,164 13

Total assets, as per books of the company,	\$630,956 82
--	--------------

LIABILITIES.

Capital stock,	\$400,000 00
Unpaid bills,	50,308 72
Deposits,	1,467 00
Amounts due from the company, not included above,	1,168 52
Total liabilities, as per books of the company,	\$462,934 24
Profit and loss balance,	178,022 58
	<u>\$630,956 82</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$94,869 43	
Income from sale of gas,		\$128,900 95
other sources,		4 00
Balance to profit and loss,	34,035 52	
	<u>\$128,904 95</u>	<u>\$128,904 95</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$175,599 18
Balance of gas manufacturing account,		34,035 52
Interest received,		175 98
Rents,		211 90
Dividends declared,	\$32,000 00	
Balance June 30, 1894,	178,022 58	
	<u>\$210,022 58</u>	<u>\$210,022 58</u>

EAST BOSTON GAS COMPANY.

ASSETS.

Real estate,	\$81,400 00
Machinery and manufacturing appliances,	70,543 78
Street mains,	65,000 00
Meters,	10,000 00
Due for gas,	5,314 51
Gas coal on hand,	2,456 94
Coke on hand,	210 00
Purifying materials on hand,	312 10
Other gas materials on hand,	1,212 66
Stoves on hand,	114 53
Gas fixtures on hand,	873 45
Horses, wagons, etc.,	538 50
Sundry accounts due the company,	961 83
Cash on hand,	30,206 37
Investments,	40,950 00
Total assets, as per books of the company,	<u>\$310,094 67</u>

LIABILITIES.

Capital stock,	\$220,000 00
Unpaid bills,	2,500 00
Deposits,	787 87
Total liabilities, as per books of the company,	\$223,287 87
Profit and loss balance,	86,806 80
	<u>\$310,094 67</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$49,074 73	
Income from sale of gas,		\$64,023 59
residuals,		9,940 75
other sources,		221 03
Balance to profit and loss,	25,110 64	
	<hr/>	<hr/>
	\$74,185 37	\$74,185 37

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$84,413 13
Balance of gas manufacturing account,		25,110 64
Interest received,		3,112 98
Jobbing account,		497 49
Other items of income,		1 83
Dividends declared,	\$22,000 00	
Depreciation,	4,329 27	
Balance June 30, 1894,	86,806 80	
	<hr/>	<hr/>
	\$113,136 07	\$113,136 07

EASTHAMPTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$9,500 00
Machinery and manufacturing appliances,	10,500 00
Street mains,	8,000 00
Meters,	500 00
Due for gas,	630 04
Gas coal on hand,	130 00
Coke on hand,	75 00
Tar on hand,	232 50
Enrichers on hand,	43 25
Purifying materials on hand,	36 00
Other gas materials on hand,	30 00
Real estate (electric),	2,286 71
Steam plant (electric),	2,589 01
Electric plant,	5,350 00
Due for electric light and power,	536 25
Carbons on hand,	27 00
Oil and waste on hand,	32 00
Other electric materials on hand,	5 00
Cash on hand,	508 46
	<hr/>
Total assets, as per books of the company,	\$41,011 22

LIABILITIES.

Capital stock,	\$30,000 00
Notes payable,	5,000 00
	<hr/>
Total liabilities, as per books of the company,	\$35,000 00
Profit and loss balance,	6,011 22
	<hr/>
	\$41,011 22

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$4,746 40	.
{ electric,	2,145 67	.
Income from sale of gas,		\$5,308 30
residuals,		220 32
sale of electric light and power,		2,145 00
other sources, electric,		50 00
Balance to profit and loss, { gas,	782 22	
{ electric,	49 33	
	<u>\$7,723 62</u>	<u>\$7,723 62</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$6,281 23
Balance of gas manufacturing account,		782 22
Balance of electric manufacturing account,		49 33
Other items of income,		35 26
Interest paid,	\$236 82	
Dividends declared,	900 00	
Balance June 30, 1894,	6,011 22	
	<u>\$7,148 04</u>	<u>\$7,148 04</u>

EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

ASSETS.

Real estate,	\$717,198 60
Steam plant,	638,555 25
Electric plant,	240,000 00
Electric lines,	1,275,537 48
Meters,	53,219 57
Arc lamps,	25,060 95
Patent rights,	338,105 00
Due for electric light and power,	60,137 89
Fuel on hand,	4,548 31
Incandescent lamps on hand,	5,967 47
Other materials on hand,	56,480 46
Sundry accounts due the company,	9,871 02
Cash on hand,	79,580 57
Notes receivable,	30,120 92
Total assets, as per books of the company,	<u>\$3,534,383 49</u>

LIABILITIES.

Capital stock,	\$2,408,500 00
Bonds issued,	770,500 00
Notes payable,	234,000 00
Unpaid bills,	2,677 72
Deposits,	883 78
Unpaid dividends,	36,127 50
Interest due but not paid,	5,945 00
Reserved fund,	5,156 99
Amounts due from the company, not included above,	17,832 16
Total liabilities, as per books of the company,	<u>\$3,481,623 15</u>
Profit and loss balance,	52,760 34
	<u>\$3,534,383 49</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$317,470 59	
Income from sale of electric light and power,		\$587,514 03
other sources,		5,484 98
Balance to profit and loss,	275,528 42	
	<hr/> \$592,999 01	<hr/> \$592,999 01

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$26,475 39
Balance of electric manufacturing account,		275,528 42
Royalties and wiring account,		2,249 80
Other items of income,		534 78
Interest paid,	\$52,871 57	
Dividends declared,	181,408 50	
Depreciation,	17,747 98	
Balance June 30, 1894,	52,760 34	
	<hr/> \$304,788 39	<hr/> \$304,788 39

EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

ASSETS.

Real estate,	\$52,720 47
Steam plant,	36,806 44
Electric plant,	80,568 03
Electric lines,	60,847 09
Meters,	2,840 68
Lamps,	5,712 44
Patent rights,	19,000 00
Carbons on hand,	53 22
Oil and waste on hand,	33 79
Incandescent lamps on hand,	359 09
Other materials on hand,	2,647 91
Motors on hand,	487 48
Horses, wagons, tools, etc.,	9,034 48
Sundry accounts due the company,	10,169 70
Cash on hand,	1,063 84
Insurance, interest and taxes prepaid,	531 03
Total assets, as per books of the company,	<hr/> \$282,875 69

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	100,000 00
Notes payable,	45,176 50
Unpaid bills,	4,363 05
Interest accrued,	1,000 00
Reserved fund,	370 00
Depreciation fund,	30,091 30
Amounts due from the company, not included above,	1,874 84
Total liabilities, as per books of the company,	<hr/> \$282,875 69

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$42,022 28	
Income from sale of electric light and power, . . .		\$59,574 52
Balance to profit and loss,	17,552 24	
	<u>\$59,574 52</u>	<u>\$59,574 52</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of electric manufacturing account,		\$17,552 24
Interest received,		65 67
Other items of income,		483 58
Interest paid,	\$8,820 00	
Dividends declared,	6,000 00	
Depreciation,	245 00	
Depreciation fund,	3,036 49	
	<u>\$18,101 49</u>	<u>\$18,101 49</u>

EDISON ELECTRIC ILLUMINATING COMPANY OF FALL RIVER.

ASSETS.

Real estate,	\$30,000 00
Steam plant,	24,300 00
Electric plant,	17,250 76
Electric lines,	48,853 86
Meters,	4,768 90
Lamps,	5,348 13
Due for electric light and power,	3,392 31
Other materials on hand,	4,638 89
Motors on hand,	8,748 46
Sundry accounts due the company,	2,517 06
Cash on hand,	19,876 40

Total assets, as per books of the company, \$169,694 77

LIABILITIES.

Capital stock,	\$90,000 00
Notes payable,	30,500 00
Unpaid bills,	4,508 21
Amounts due from the company, not included above,	33,680 00

Total liabilities, as per books of the company, \$158,688 21

Profit and loss balance, 11,006 56

\$169,694 77

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$30,147 78	
Income from sale of electric light and power, . . .		\$51,114 47
other sources,		1,540 00
Balance to profit and loss,	22,506 69	
	<u>\$52,654 74</u>	<u>\$52,654 47</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$10,929 70
Balance of electric manufacturing account,		22,506 69
Interest paid,	\$1,617 63	
Dividends declared,	7,200 00	
Depreciation,	10,112 20	
Wiring account,	3,500 00	
Balance, June 30, 1894,	11,006 56	
	<u>\$33,436 39</u>	<u>\$33,436 39</u>

ELECTRIC LIGHT AND POWER COMPANY OF ABINGTON AND ROCKLAND.

(See ABINGTON AND ROCKLAND.)

ELIOT FALLS ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$19,000 00
Electric plant,	91,709 30
Due for electric light and power,	418 85
Cash on hand,	147 14
Total assets, as per books of the company,	<u>\$111,275 29</u>

LIABILITIES.

Capital stock,	\$91,300 00
Notes payable,	15,706 76
Unpaid bills,	2,744 08

Total liabilities, as per books of the company,	<u>\$109,750 84</u>
Profit and loss balance,	1,524 45
	<u>\$111,275 29</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$2,317 82	
Income from sale of electric light and power,		\$3,899 93
Balance to profit and loss,	1,582 11	
	<u>\$3,899 93</u>	<u>\$3,899 93</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$66 75
Balance of electric manufacturing account,		1,582 11
Rents,		512 00
Interest paid,	\$636 41	
Balance June 30, 1894,	1,524 45	
	<u>\$2,160 86</u>	<u>\$2,160 86</u>

FALL RIVER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$31,000 00
Steam plant,	41,538 99
Electric plant,	49,650 0

Electric lines,	\$62,613 94
Due for electric light and power,	6,389 03
Cash on hand,	17,086 39
Total assets, as per books of the company,	\$208,278 35

LIABILITIES.

Capital stock,	\$200,000 00
Unpaid bills,	2,458 13
Reserved fund,	2,000 00
Total liabilities, as per books of the company,	\$204,458 13
Profit and loss balance,	3,820 22
	\$208,278 35

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$43,985 10	
Income from sale of electric light and power,		\$75,967 49
Balance to profit and loss,	31,982 39	
	\$75,967 49	\$75,967 49

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$8,437 17
Balance of electric manufacturing account,		31,982 39
Interest received,		200 66
Reserved fund,		17,500 00
Dividends declared,	\$40,800 00	
Depreciation,	13,500 00	
Balance June 30, 1894,	3,820 22	
	\$58,120 22	\$58,120 22

FALL RIVER GAS WORKS COMPANY.

ASSETS.

Real estate,	\$135,169 97
Machinery and manufacturing appliances,	73,323 62
Street mains and services,	110,154 24
Meters,	23,410 06
Due for gas,	4,078 62
Gas coal on hand,	3,353 62
Tar on hand,	1,555 50
Enrichers on hand,	780 99
Purifying materials on hand,	18 60
Other materials on hand, tools, pipe, etc.,	4,870 72
Stoves on hand,	3,379 37
Gas fixtures on hand, lamps,	543 77
New construction,	2,510 62
Gas engines,	784 35
Fuel experiments,	12 30
Horses, wagons, etc.,	86 40
Sundry accounts due the company,	1,700 28
Office furniture,	434 21
Cash on hand,	29,818 95
Total assets, as per books of the company,	\$395,986 19

LIABILITIES.

Capital stock,	\$288,000 00
Unpaid bills,	9,307 35
Deposits,	309 00
Total liabilities, as per books of the company,	\$297,616 35
Profit and loss balance,	98,369 84
	<u>\$395,986 19</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$41,223 16	
Income from sale of gas,		\$73,720 26
residuals,		552 43
other sources,		208 80
Balance to profit and loss,	33,258 33	
	<u>\$74,481 49</u>	<u>\$74,481 49</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$92,853 15
Balance of gas manufacturing account,		33,258 33
Rents,		742 98
Sale of lamps,		774 94
Other items of income,		252 93
Interest paid,	\$0 66	
Dividends declared,	28,800 00	
Other items,	711 83	
Balance June 30, 1894,	98,369 84	
	<u>\$127,882 33</u>	<u>\$127,882 33</u>

FITCHBURG GAS COMPANY.

ASSETS.

Real estate (gas),	\$10,798 49
Machinery and manufacturing appliances (gas),	17,659 87
Street mains (gas),	15,000 00
Meters (gas),	5,000 00
Due for gas,	2,228 12
Gas coal on hand,	2,000 00
Enrichers on hand,	300 00
Real estate (electric),	22,705 85
Steam plant (electric),	9,083 60
Electric plant,	35,153 18
Electric lines,	27,824 39
Meters (electric),	570 52
Transformers,	4,690 00
Arc lamps,	10,672 00
Due for electric light and power,	1,453 11
Fuel on hand (electric),	425 00
Carbons on hand,	250 00
Sundry accounts due the company,	200 18
Cash on hand,	2,690 80
Notes receivable,	991 18
Total assets, as per books of the company,	<u>\$169,696 29</u>

LIABILITIES.

Capital stock,	\$150,000 00
Notes payable,	12,200 00
Amounts due from the company, not included above,	7,000 00
Total liabilities, as per books of the company,	\$169,200 00
Profit and loss balance,	496 29
	<hr/> \$169,696 29

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$23,572 55	
{ electric,	25,499 18	
Income from sale of gas,		\$29,910 16
residuals,		5,900 55
other sources (gas),		78 76
sale of electric light and power,		35,022 38
Balance to profit and loss, { gas,	12,316 92	
{ electric,	9,523 20	
	<hr/> \$70,911 85	<hr/> \$70,911 85

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of gas manufacturing account,		\$12,316 92
Balance of electric manufacturing account,		9,523 20
Interest paid,	\$763 81	
Dividends declared,	15,000 00	
Depreciation,	5,580 02	
Balance June 30, 1894,	496 29	
	<hr/> \$21,840 12	<hr/> \$21,840 12

FRAMINGHAM ELECTRIC COMPANY.

ASSETS.

Real estate,	\$12,902 87
Steam plant,	24,873 03
Electric plant,	41,422 95
Electric lines,	
Meters,	
Transformers,	50,769 34
Arc lamps,	
Wiring,	3,062 35
Franchise,	22,728 62
Due for electric light and power,	3,453 50
Fuel on hand,	
Carbons on hand,	
Oil and waste on hand,	
Incandescent lamps on hand,	763 84
Globes on hand,	
Other materials on hand,	
Motors on hand,	
Advance insurance,	

Electric fixtures on hand,	\$149 15
Sundry accounts due the company,	445 25
Office furniture,	168 00
Cash on hand,	232 41

Total assets, as per books of the company, \$160,971 31

LIABILITIES.

Capital stock,	\$80,000 00
Bonds issued,	50,000 00
Notes payable,	135 00
Unpaid bills,	24,064 90
Interest due but not paid,	1,500 00

Total liabilities, as per books of the company, \$155,669 90

Profit and loss balance, 5,281 41

\$160,971 31

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$14,213 69	
Income from sale of electric light and power,		\$16,835 61
Balance to profit and loss,	2,621 92	
	\$16,835 61	\$16,835 61

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$6,284 53
Balance of electric manufacturing account,		2,621 92
Other items of income,		22 50
Interest paid,	\$3,004 38	
Other items,	643 16	
Balance June 30, 1894,	5,281 41	
	\$8,928 95	\$8,928 95

FRAMINGHAM GAS, FUEL AND POWER COMPANY.

ASSETS.

Real estate,	\$31,995 75
Machinery and manufacturing appliances,	32,719 92
Street mains,	29,408 26
Meters,	3,246 36
Due for gas,	1,045 10
Gas coal on hand,	81 00
Purifying materials on hand,	167 00
Other gas materials on hand,	971 54
Jobbing materials on hand,	351 27
Stoves on hand,	2,513 04
Gas fixtures on hand,	
Tools,	798 25
Horses, wagons, etc.,	216 75
Sundry accounts due the company,	1,941 76
Office furniture,	1,044 71
Cash on hand,	67 32
Patent rights and franchises,	40,000 00

Total assets, as per books of the Company, \$146,668 03

Profit and loss balance, 39,497 79

\$186,065 82

LIABILITIES.

Capital stock,	\$75,000 00
Bonds issued,	75,000 00
Notes payable	20,732 32
Unpaid bills,	1,323 50
Interest due but not paid,	14,010 00

Total liabilities, as per books of the company, \$186,065 32

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$9,943 56	
Income from sale of gas,		\$6,452 27
other sources,		42 20
Balance to profit and loss,		3,449 09
	\$9,943 56	\$9,943 56

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,	\$30,590 30	
Balance of gas manufacturing account,	3,449 09	
Fixture account,		\$93 25
Interest paid,	4,557 75	
Jobbing account,	558 01	
Bad debts,	435 89	
Balance June 30, 1894,		39,497 79
	\$39,591 04	\$39,591 04

FRANKLIN.

(See UNION ELECTRIC LIGHT COMPANY.)

FRANKLIN ELECTRIC LIGHT COMPANY.

(Turner's Falls.)

ASSETS.

Electric plant,	\$6,107 46
Electric lines,	2,600 00
Transformers,	1,100 00
Arc lamps,	1,200 00
Cash on hand,	1,289 61

Total assets, as per books of the company, \$12,297 07

LIABILITIES.

Capital stock,	\$10,000 00
Total liabilities, as per books of the company,	\$10,000 00
Profit and loss balance,	2,297 07
	\$12,297 07

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,274 10	
Income from sale of electric light and power,		\$4,289 20
Balance to profit and loss,	1,015 10	
	\$4,289 20	\$4,289 20

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1893,		\$1,781 97
Balance of electric manufacturing account,		1,015 10
Dividends declared,	\$500 00	
Balance June 30, 1894,	2,297 07	
	<u>\$2,797 07</u>	<u>\$2,797 07</u>

GARDNER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$6,600 00
Steam plant,	9,002 75
Electric plant,	14,670 58
Electric lines,	
Meters,	
Transformers,	16,533 35
Arc lamps,	
Due for electric light and power,	993 95
Fuel on hand,	212 50
Carbons on hand,	150 00
Oil and waste on hand,	37 85
Incandescent lamps on hand,	279 85
Globes on hand,	6 85
Other materials on hand,	873 49
Sundry accounts due the company,	113 50
Office furniture,	38 92
Cash on hand,	3,421 71
Apparatus and machinery,	66 87
Incandescent lamps in use,	426 90
Total assets, as per books of the company,	<u>\$53,429 07</u>

LIABILITIES.

Capital stock,	\$30,000 00
Reserved fund,	15,000 00
Total liabilities, as per books of the company,	<u>\$45,000 00</u>
Profit and loss balance,	8,429 07
	<u>\$53,429 07</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$9,464 51	
Income from sale of electric light and power,		\$12,909 81
other sources,		29 64
Balance to profit and loss,	3,474 94	
	<u>\$12,939 45</u>	<u>\$12,939 45</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1893,		\$5,466 81
Balance of electric manufacturing account,		3,474 94
Jobbing account,		200 75
Other items of income,		2,396 66
Dividends declared,	\$2,500 00	
Depreciation,	610 09	
Balance June 30, 1894,	8,429 07	
	<u>\$11,539 16</u>	<u>\$11,539 16</u>

GARDNER GAS WORKS.

(Mrs. M. L. Ruggles.)

ASSETS.

Real estate,		
Machinery and manufacturing appliances,	}	
Street mains,		
Meters,		
Due for gas,		\$14,100 00
Materials on hand,		180 00
Stoves on hand,		250 00
Gas fixtures on hand,		70 00
Total assets, as per books,		<u>\$14,600 00</u>

LIABILITIES.

Notes payable,	\$12,500 00
Unpaid bills,	492 25
Total liabilities, as per books,	<u>\$12,992 25</u>
Profit and loss balance,	1,607 75
	<u>\$14,600 00</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,232 03	
Income from sale of gas,		\$6,441 29
Balance to profit and loss,	209 26	
	<u>\$6,441 29</u>	<u>\$6,441 29</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$1,347 00
Balance of gas manufacturing account,		209 26
Fitting and fixture account,		759 82
Interest paid,	\$708 33	
Balance June 30, 1894,	1,607 75	
	<u>\$2,316 08</u>	<u>\$2,316 08</u>

GLOUCESTER ELECTRIC COMPANY.

ASSETS.

Real estate,	.	.	.	.	.	.	.	.	.	.	.	\$38,041 20
Steam plant,	.	.	.	.	.	.	.	.	.	.	.	33,622 35
Electric plant,	.	.	.	.	.	.	.	.	.	.	.	33,767 43
Electric lines,	}											
Meters,												
Transformers,		.	.	.	.	.	.	.	.	.	.	26,027 82
Arc lamps,												
Patent rights,	.	.	.	.	.	.	.	.	.	.	.	5,000 00
Due for electric light and power,	.	.	.	.	.	.	.	.	.	.	.	5,844 65

Fuel on hand,	\$45 00
Carbons on hand,	27 00
Oil and waste on hand,	7 00
Incandescent lamps on hand,	857 68
Globes on hand,	138 20
Horses, wagons and tools,	370 44
Sundry accounts due the company,	1,139 71
Office furniture,	87 00
Cash on hand,	1,674 54

Total assets, as per books of the company, \$146,650 02

LIABILITIES.

Capital stock,	\$50,000 00
Bonds issued,	50,000 00
Notes payable,	28,600 00
Interest due but not paid,	750 00
Amounts due from the company, not included above,	4,103 14

Total liabilities, as per books of the company, \$133,453 14

Profit and loss balance, 13,196 88

\$146,650 02

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$19,830 40	
Income from sale of electric light and power,		\$26,941 68
other sources,		102 08
Balance to profit and loss,	7,213 36	
	\$27,043 76	\$27,043 76

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$10,392 75
Balance of electric manufacturing account,		7,213 36
Rents,		170 31
Interest paid,	\$4,579 54	
Balance June 30, 1894,	13,196 88	
	\$17,776 42	\$17,776 42

GLOUCESTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$40,000 00
Machinery and manufacturing appliances,	
Street mains,	45,000 00
Meters,	
Due for gas,	4,522 28
Gas coal on hand,	1,096 16
Gas on hand,	91 60
Tar on hand,	225 00
Purifying materials on hand,	50 00
Other materials on hand,	2,407 61

Stoves on hand,	\$125 00
Gas fixtures, fittings and tools on hand,	585 00
Horses, wagons, etc.,	350 00
Sundry accounts due the company,	5,185 75
Cash on hand,	1,318 44
Notes receivable,	707 05
Loan account,	1,074 21

Total assets, as per books of the company, \$102,738 10

LIABILITIES.

Capital stock,	\$80,000 00
Notes payable,	5,000 00

Total liabilities, as per books of the company, \$85,000 00
Profit and loss balance, 17,738 10

\$102,738 10

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$23,376 02	
Income from sale of gas,		\$30,815 68
residuals,		4,463 01
Balance to profit and loss,	11,902 67	
	\$35,278 69	\$35,278 69

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$20,889 03
Balance of gas manufacturing account,		11,902 67
Rents,		2,548 62
Jobbing account,		927 12
Other items of income,		177 81
Interest paid,	\$286 61	
Dividends declared,	9,600 00	
Depreciation,	8,820 54	
Balance June 30, 1894,	17,738 10	
	\$36,445 25	\$36,445 25

GREAT BARRINGTON ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$1,560 00
Steam plant,	5,803 26
Electric plant,	17,063 10
Electric lines,	10,006 62
Meters,	608 88
Transformers,	205 00
Arc lamps,	315 00
Due for electric light and power,	2,133 73
Fuel on hand,	20 00
Carbons on hand,	48 50
Oil and waste on hand,	23 00
Incandescent lamps on hand,	115 40

Globes on hand,	\$12 30
Other materials on hand,	127 38
Electric fixtures on hand,	460 41
Sundry accounts due the company,	553 49
Office furniture,	60 00
Cash on hand,	458 05
Investments,	1,155 06

Total assets, as per books of the company, \$40,729 18

LIABILITIES.

Capital stock,	\$23,800 00
Bonds issued,	15,000 00
Notes payable,	500 00
Unpaid bills,	1,177 24
Interest due but not paid,	30 00

Total liabilities, as per books of the company, \$40,507 24

Profit and loss balance, 221 94

\$40,729 18

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,376 38	
Income from sale of electric light and power,		\$7,741 67
Balance to profit and loss,	1,365 29	
	\$7,741 67	\$7,741 67

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,	\$202 15	
Balance of electric manufacturing account,		\$1,365 29
Interest paid,	941 20	
Balance June 30, 1894,	221 94	
	\$1,365 29	\$1,365 29

GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$4,000 00
Steam plant,	10,030 07
Electric plant,	28,071 46
Due for electric light and power,	1,159 12
Fuel on hand,	169 50
Carbons on hand,	51 50
Oil and waste on hand,	20 25
Incandescent lamps on hand,	175 00
Other materials on hand,	661 52
Construction account,	984 57
Sundry accounts due the company,	183 77
Cash on hand,	686 60

Total assets, as per books of the company, \$46,193 36

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	10,000 00
Notes payable,	200 00
Unpaid bills,	413 82
Amounts due from the company, not included above,	57 80
	<hr/>
Total liabilities, as per books of the company,	\$40,671 62
Profit and loss balance,	5,521 74
	<hr/>
	\$46,193 36

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$10,096 22	
Income from sale of electric light and power,		\$12,705 68
other sources,		12 76
Balance to profit and loss,	2,622 22	
	<hr/>	<hr/>
	\$12,718 44	\$12,718 44

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$3,444 58
Balance of electric manufacturing account,		2,622 22
Interest paid,	\$545 06	
Balance June 30, 1894,	5,521 74	
	<hr/>	<hr/>
	\$6,066 80	\$6,066 80

GREENFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate, }	\$44,608 47
Machinery and manufacturing appliances, }	
Street mains,	4,516 12
Meters,	1,722 66
Due for gas,	1,012 25
Gas coal on hand,	189 00
Tar on hand,	210 00
Enrichers on hand,	102 60
Purifying materials on hand,	27 00
Other materials on hand,	275 39
Stoves on hand,	174 00
Sundry accounts due the company,	227 12
Cash on hand,	1,141 90
	<hr/>
Total assets, as per books of the company,	\$54,206 51

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	1,000 00
	<hr/>
Total liabilities, as per books of the company,	\$51,000 00
Profit and loss balance,	3,206 51
	<hr/>
	\$54,206 51

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,887 25	
Income from sale of gas,		\$7,582 97
residuals,		415 00
other sources,		140 92
Balance to profit and loss,	2,251 64	
	<u>\$8,138 89</u>	<u>\$8,138 89</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$2,747 14
Balance of gas manufacturing account,		2,251 64
Other items of income,		383 31
Interest paid,	\$52 20	
Dividends declared,	2,040 00	
Depreciation,	83 38	
Balance June 30, 1894,	3,206 51	
	<u>\$5,382 09</u>	<u>\$5,382 09</u>

HAVERHILL ELECTRIC COMPANY.

ASSETS.

Real estate,	\$48,591 87
Steam plant,	50,965 07
Electric plant,	58,405 00
Lines, meters, lamps and globes,	76,226 60
Due for electric light and power,	6,638 64
Fuel on hand,	2,998 05
Carbons on hand,	244 00
Oil and waste on hand,	20 33
Incandescent lamps on hand,	32 00
Globes on hand,	86 94
Other materials on hand,	60 00
Horses, wagons, etc.,	250 00
Office furniture,	125 00
Cash on hand,	171 69
Total assets, as per books of the company,	<u>\$244,715 19</u>

LIABILITIES.

Capital stock,	\$127,500 00
Bonds issued,	80,000 00
Notes payable,	12,054 40
Unpaid bills,	677 07
Total liabilities, as per books of the company,	<u>\$220,231 47</u>
Profit and loss balance,	24,483 72
	<u>\$244,715 19</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$27,468 84	
Income from sale of electric light and power,		\$38,137 07
Balance to profit and loss,	10,668 23	
	<u>\$38,137 07</u>	<u>\$38,137 07</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$23,411 53
Balance of electric manufacturing account,		10,668 23
Rents,		57 67
Interest paid,	\$5,511 84	
Dividends declared,	3,825 00	
Other items,	316 87	
Balance June 30, 1894,	24,483 72	
	<u>\$34,137 43</u>	<u>\$34,137 43</u>

HAVERHILL GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$25,033 71
Machinery and manufacturing appliances,	119,015 87
Street mains,	48,197 29
Meters,	12,360 82
Due for gas,	13,686 72
Gas coal on hand,	350 00
Other coal on hand,	162 60
Coke on hand,	161 42
Tar on hand,	227 60
Purifying materials on hand,	600 00
Other materials on hand,	665 48
Lungren lamps,	2,320 85
Stoves on hand,	779 13
Sundry accounts due the company,	195 44
Cash on hand,	5,905 91
Investments,	21,646 29
Total assets, as per books of the company,	<u>\$251,309 03</u>

LIABILITIES.

Capital stock,	\$75,000 00
Notes payable,	27,500 00
Unpaid bills,	715 13
Total liabilities, as per books of the company,	<u>\$103,215 13</u>
Profit and loss balance,	148,093 90
	<u>\$251,309 03</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$46,522 54	
Income from sale of gas,		\$79,662 10
residuals,		95 95
Balance to profit and loss,	33,235 51	
	<u>\$79,758 05</u>	<u>\$79,758 05</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$131,929 77
Balance of gas manufacturing account,		33,235 51
Rents,		658 00
Interest paid,	\$1,229 38	
Dividends declared,	7,600 00	
Depreciation,	9,000 00	
Balance June 30, 1894,	148,093 90	
	<u>\$165,823 28</u>	<u>\$165,823 28</u>

HOLYOKE WATER POWER COMPANY.

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Inventory (electric),	\$521 89	
Operating expenses, { gas,	60,356 14	
{ electric,	25,010 28	
Income from sale of gas,		\$69,987 13
residuals,		11,145 95
Inventory (gas),		1,073 02
Income from sale of electric light and power,		60,462 23
other sources (electric),		455 63
Balance to profit and loss, { gas,	21,849 96	
{ electric,	35,385 69	
	<u>\$143,123 96</u>	<u>\$143,123 96</u>

HUDSON ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	\$1,365 77
Electric plant,	6,522 63
Electric lines,	6,178 05
Meters,	231 12
Arc lamps,	1,926 00
Due for electric light and power,	484 36
Cash on hand,	736 26
Investments,	5,875 00
Total assets, as per books of the company,	<u>\$23,319 19</u>

LIABILITIES.

Capital stock,	\$15,000 00
Notes payable,	3,500 00
Total liabilities, as per books of the company,	<u>\$18,500 00</u>
Profit and loss balance,	4,819 19
	<u>\$23,319 19</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$2,972 54	
Income from sale of electric light and power,		\$4,239 01
Balance to profit and loss,	1,266 47	
	<u>\$4,239 01</u>	<u>\$4,239 01</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$3,734 85
Balance of electric manufacturing account,		1,266 47
Oil lamps,	\$520 00	
Other items of income,		520 00
Interest paid,	182 13	
Balance June 30, 1894,	4,819 19	
	<u>\$5,521 32</u>	<u>\$5,521 32</u>

HULL ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.	
Real estate,	\$15,226 78
Steam plant,	43,380 92
Electric plant,	20,927 47
Electric lines,	52,083 94
Meters,	395 77
Transformers,	4,481 81
Arc lamps,	209 18
Due for electric light and power,	2,129 93
Fuel on hand,	97 50
Carbons on hand,	7 50
Oil and waste on hand,	33 00
Incandescent lamps on hand,	137 90
Other materials on hand,	762 59
Horses, wagons, etc.,	250 00
Sundry accounts due the company,	2,368 26
Office furniture and tools,	268 74
Total assets, as per books of the company,	\$142,761 29
Profit and loss balance,	2,527 75
	<u>\$145,289 04</u>

LIABILITIES.	
Capital stock,	\$60,000 00
Bonds issued,	60,000 00
Notes payable,	5,600 92
Unpaid bills,	17,888 12
Interest due but not paid,	1,800 00
Total liabilities, as per books of the company,	<u>\$145,289 04</u>

MANUFACTURING ACCOUNT.		
	Dr.	Cr.
Operating expenses,	\$10,390 01	
Income from sale of electric light and power,		\$13,748 24
other sources,		45 25
Balance to profit and loss,	3,403 48	
	<u>\$13,793 49</u>	<u>\$13,793 49</u>

PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1893,	\$2,189 35	
Balance of electric manufacturing account,		\$3,403 48
Jobbing account,		345 33
Interest paid,	4,087 21	
Balance June 30, 1894,		2,527 75
	<u>\$6,276 56</u>	<u>\$6,276 56</u>

HYDE PARK ELECTRIC LIGHT COMPANY.

ASSETS.	
Real estate,	\$20,091 89
Steam plant,	40,749 50
Electric plant,	34,407 63
Electric lines,	51,016 49

Meters,	\$3,178 56
Transformers,	15,898 18
Arc lamps,	12,800 00
Patent rights,	20,250 50
Due for electric light and power,	4,134 37
Fuel on hand,	1,557 01
Carbons on hand,	100 00
Oil and waste on hand,	28 90
Incandescent lamps on hand,	784 75
Globes on hand,	42 10
Other materials on hand,	39 63
Horses, wagons, etc.,	198 00
Office furniture,	60 30
Cash on hand,	426 65
Bonds used as collateral,	15,000 00
Advance payments of insurance and interest,	323 44

Total assets, as per books of the company, \$221,087 90

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	75,000 00
Notes payable,	33,718 68
Unpaid bills,	5,442 52

Total liabilities, as per books of the company, \$214,161 20

Profit and loss balance, 6,926 70

\$221,087 90

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$16,048 65	
Income from sale of electric light and power,		\$22,574 70
other sources,		124 00
Balance to profit and loss,	6,650 05	
	\$22,698 70	\$22,698 70

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1893,		\$7,114 23
Balance of electric manufacturing account,		6,650 05
Other items of income,		610 24
Interest paid,	\$4,130 54	
Dividends declared,	2,500 00	
Other items,	817 28	
Balance June 30, 1894,	6,926 70	
	\$14,374 52	\$14,374 52

IPSWICH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,700 00
Machinery and manufacturing appliances,	2,000 00
Street mains,	5,100 00
Meters,	1,800 00

Due for gas,	\$156 90
Gas coal on hand,	23 00
Oil on hand,	50 00
Cash on hand,	1,044 89

Total assets, as per books of the company,	\$18,874 79
Profit and loss balance,	10,829 88
	<hr/> \$24,704 67

LIABILITIES.

Capital stock,	\$16,000 00
Bonds issued,	8,000 00
Notes payable,	400 00
Unpaid bills,	304 67

Total liabilities, as per books of the company,	<hr/> \$24,704 67
---	-------------------

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,168 99	
Income from sale of gas,		\$4,405 70
Balance to profit and loss,	1,236 71	
	<hr/> \$4,405 70	<hr/> \$4,405 70

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance, June 30, 1893,	\$11,541 80	
Balance of gas manufacturing account,		\$1,236 71
Interest paid,	524 79	
Balance June 30, 1894,		10,829 88
	<hr/> \$12,066 59	<hr/> \$12,066 59

JAMAICA PLAIN GAS COMPANY.

ASSETS.

Real estate,	\$118,000 00
Machinery and manufacturing appliances,	99,728 72
Street mains,	110,327 84
Meters,	3,659 71
Due for gas,	10,612 96
Gas coal on hand,	2,741 02
Coke on hand,	12 00
Tar on hand,	351 00
Enrichers on hand,	284 72
Purifying materials on hand,	8 88
Other materials on hand,	2,702 56
Stoves on hand,	76 85
Horses, wagons, etc.,	667 00
Sundry accounts due the company,	1,920 90
Office furniture,	750 00
Cash on hand,	13,065 93
Gas works extension and improvement,	46,222 28

Total assets, as per books of the company,	<hr/> \$411,132 37
--	--------------------

LIABILITIES.

Capital stock,	\$250,000 00
Notes payable,	70,000 00
Unpaid bills,	1,026 99
Deposits,	1,052 40
Premium account,	17,775 00
Total liabilities, as per books of the company,	\$339,854 39
Profit and loss balance,	71,277 98
	<u>\$411,132 37</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$67,055 68	
Income from sale of gas,		\$83,954 59
residuals,		12,588 38
Balance to profit and loss,	29,487 29	
	<u>\$96,542 97</u>	<u>\$96,542 97</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$69,364 26
Balance of gas manufacturing account,		29,487 29
Rents,		110 00
Jobbing account,		59 76
Interest paid,	\$2,682 35	
Dividends declared,	25,000 00	
Other items,	60 98	
Balance June 30, 1894,	71,277 98	
	<u>\$99,021 31</u>	<u>\$99,021 31</u>

LAWRENCE GAS COMPANY.

ASSETS.

Real estate (gas),	\$170,000 00
Machinery and manufacturing appliances (gas),	169,891 59
Street mains (gas),	149,083 00
Meters (gas),	30,555 12
Due for gas,	7,292 17
Water gas fuel on hand,	2,638 48
Gas coal on hand,	2,924 81
Coke on hand,	324 45
Tar on hand,	896 75
Enrichers on hand,	1,315 51
Purifying materials on hand,	1,139 90
Other gas supplies on hand,	7,080 42
Stoves on hand,	1,426 73
Gas fixtures on hand,	113 52
Real estate (electric),	24,048 81
Steam plant (electric),	58,000 00
Electric plant,	57,000 00
Electric lines,	81,707 99
Meters (electric),	7,389 09
Arc lamps,	16,628 00
Due for electric light and power,	7,997 92
Fuel on hand (electric),	1,246 69

Carbons on hand,	\$270 11
Oil and waste on hand,	38 49
Incandescent lamps on hand,	1,192 59
Globes on hand,	57 42
Other electric materials on hand,	2,414 08
Motors on hand,	3,558 84
Aqua ammonia,	2,098 82
Sundry accounts due the company,	6,314 24
Cash on hand,	8,375 20
Insurance,	900 00
Investments,	9,825 40

Total assets, as per books of the company, \$833,746 14

LIABILITIES.

Capital stock,	\$590,000 00
Bonds issued,	125,000 00
Notes payable,	33,000 00
Unpaid bills,	278 45
Deposits,	51 00

Total liabilities, as per books of the company, \$748,329 45

Profit and loss balance, 85,416 69

\$833,746 14

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$79,783 46	
{ electric,	53,017 32	
Income from sale of gas,		\$89,212 33
residuals,		16,062 13
other sources (gas),		187 85
sale of electric light and power,		65,806 70
other sources (electric),		2,698 96
Balance to profit and loss, { gas,	25,678 85	
{ electric,	15,488 34	
	\$173,967 97	\$173,967 97

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$85,894 60
Balance to gas manufacturing account,		25,678 85
Balance of electric manufacturing account,		15,488 34
Jobbing account,		1,219 38
Rents,		1,314 94
Premium on new stock,		16,600 00
Other items of income,		593 74
Interest paid,	\$7,667 08	
Dividends declared,	38,350 00	
Depreciation,	15,210 70	
Other items,	145 38	
Balance June 30, 1894,	85,416 69	
	\$146,789 85	\$146,789 85

LEE ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$1,718 88
Machinery and manufacturing appliances (gas),	2,000 00
Street mains (gas),	4,121 19

Meters (gas),	\$685 85
Due for gas,	2 93
Real estate (electric),	7,323 47
Steam plant (electric),	11,946 33
Electric plant,	16,011 14
Electric lines,	22,574 09
Meters (electric),	810 91
Transformers,	1,959 44
Arc lamps,	799 00
Water,	2,122 87
Due for electric light and power,	1,107 37
Fuel on hand (electric),	100 00
Oil and waste on hand,	29 20
Incandescent lamps on hand,	120 40
Other materials on hand,	190 90
Horses, wagons, etc.,	195 35
Sundry accounts due the company,	73 71
Office furniture,	15 75
Cash on hand,	33 86
Insurance,	79 60

Total assets, as per books of the company,	\$74,022 24
Profit and loss balance,	6,181 20
	<u>\$80,203 44</u>

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	15,000 00
Notes payable,	2,082 52
Unpaid bills,	41,110 92
Interest due but not paid,	2,010 00
Total liabilities, as per books of the company,	<u>\$80,203 44</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (electric),	\$5,541 93	
Income from sale of electric light and power,		\$5,480 84
Balance to profit and loss (electric),		61 09
	<u>\$5,541 93</u>	<u>\$5,541 93</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,	\$5,003 91	
Balance of electric manufacturing account,	61 09	
Rents,		\$83 80
Interest paid,	900 00	
Other items,	300 00	
Balance June 30, 1894,		6,181 20
	<u>\$6,265 00</u>	<u>\$6,265 00</u>

LEICESTER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$8,525 62
Steam plant,	13,321 44
Electric plant,	6,134 23
Electric lines,	13,765 80

Meters,	\$384 68
Transformers,	2,911 55
Water power,	2,804 25
Due for electric light and power,	1,502 76
Fuel on hand,	52 48
Oil and waste on hand,	30 01
Incandescent lamps on hand,	164 70
Other materials on hand,	56 03
Wiring supplies,	27 48
Tools on hand,	187 64
Sundry accounts due the company,	70 15
Cash on hand,	1,863 75
Advance insurance and interest,	193 18
Total assets, as per books of the company,	\$51,995 75
Profit and loss balance,	208 11
	\$52,203 86

LIABILITIES.

Capital stock,	\$25,000 00
Bonds issued,	20,000 00
Notes payable,	1,449 63
Unpaid bills,	3,712 56
Interest due but not paid,	2,041 67
Total liabilities, as per books of the company,	\$52,203 86

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,682 65	
Income from sale of electric light and power,		\$5,254 51
Balance to profit and loss,	571 86	
	\$5,254 51	\$5,254 51

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,	\$365 22	
Balance of electric manufacturing account,		\$571 86
Other items of income,		653 07
Interest paid,	1,056 47	
Other items,	11 35	
Balance June 30, 1894,		208 11
	\$1,433 04	\$1,433 04

LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$11,707 34
Steam plant,	28,299 43
Electric plant,	21,418 16
Electric lines,	40,162 22
Meters,	3,635 78
Transformers,	9,643 07
Arc lamps,	9,733 16

Franchise,	\$10,000 00
Due for electric light and power,	4,338 73
Fuel on hand,	114 40
Carbons on hand,	14 50
Oil and waste on hand,	19 02
Incandescent lamps on hand,	45 75
Globes on hand,	31 66
Other materials on hand,	113 48
Tools on hand,	101 93
Horses, wagons, etc.,	288 20
Sundry accounts due the company,	113 38
Office furniture,	142 27
Cash on hand,	262 71
Advance insurance and interest,	535 68
Total assets, as per books of the company,	<u>\$140,720 87</u>

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	87,426 05
Unpaid bills,	1,797 83
Total liabilities, as per books of the company,	<u>\$139,223 88</u>
Profit and loss balance,	1,496 99
	<u>\$140,720 87</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$17,887 59	
Income from sale of electric light and power,		\$22,989 34
other sources,		100 64
Balance to profit and loss,	5,202 39	
	<u>\$23,089 98</u>	<u>\$23,089 98</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,	\$2,340 69	
Balance of electric manufacturing account,		\$5,202 39
Wiring account,	84 91	
Other items of income,		3,381 74
Interest paid,	3,944 00	
Other items,	717 54	
Balance June 30, 1894,	1,496 99	
	<u>\$8,584 13</u>	<u>\$8,584 13</u>

LEOMINSTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$13,000 00
Machinery and manufacturing appliances,	14,962 97
Street mains,	20,000 00
Meters,	2,037 03
Due for gas,	1,089 78
Gas coal on hand,	208 60
Enrichers on hand,	177 82
Sundry accounts due the company,	40 40
Cash on hand,	2,000 69
Notes receivable,	1,200 00
Total assets, as per books of the company,	<u>\$54,717 29</u>

LIABILITIES.

Capital stock,	\$50,000 00
Total liabilities, as per books of the company,	\$50,000 00
Profit and loss balance,	4,717 29
	<u>\$54,717 29</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,255 33	
Income from sale of gas,		\$6,232 21
other sources,		40 40
Balance to profit and loss,	2,017 28	
	<u>\$6,272 61</u>	<u>\$6,272 61</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$4,666 78
Balance of gas manufacturing account,		2,017 28
Interest received,		48 00
Rents,		93 83
Dividends declared,	\$2,000 00	
Other items,	108 60	
Balance June 30, 1894,	4,717 29	
	<u>\$6,825 89</u>	<u>\$6,825 89</u>

LEXINGTON GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$1,514 95
Machinery and manufacturing appliances (gas),	21,523 73
Street mains (gas),	7,574 67
Meters (gas),	855 86
Due for gas,	436 09
Gas coal on hand,	20 00
Tar on hand,	7 50
Enrichers on hand,	15 00
Real estate (electric),	4,101 41
Steam plant (electric),	6,730 14
Electric plant,	11,692 53
Electric lines,	8,272 69
Meters (electric),	865 25
Transformers,	1,628 95
Arc and incandescent lamps,	410 45
Wiring,	350 00
Due for electric light and power,	812 18
Fuel on hand (electric),	100 00
Carbons on hand,	17 00
Oil and waste on hand,	14 00
Incandescent lamps on hand,	581 01
Other materials on hand,	1,680 67
Sundry accounts due the company,	80 06
Cash on hand,	217 99
New construction,	2,492 10
Advance insurance and interest,	150 00

Total assets, as per books of the company, \$72,144 23

LIABILITIES.

Capital stock,	\$30,000 00
Notes payable,	27,595 66
Unpaid bills,	1,399 68
Depreciation fund,	300 00
<hr/>	
Total liabilities, as per books of the company,	\$59,295 34
Profit and loss balance,	12,848 89
<hr/>	
	\$72,144 23

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$2,008 98	
{ electric,	4,398 71	
Income from sale of gas,		\$2,783 75
other sources (gas),		27 00
sale of electric light and power,		6,438 76
Balance to profit and loss, { gas,	801 77	
{ electric,	2,040 05	
<hr/>		
	\$9,249 51	\$9,249 51

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$12,642 99
Balance of gas manufacturing account,		801 77
Balance of electric manufacturing account,		2,040 05
Interest paid,	\$2,135 92	
Dividends declared,	200 00	
Depreciation,	300 00	
Balance June 30, 1894,	12,848 89	
<hr/>		
	\$15,484 81	\$15,484 81

LOWELL ELECTRIC LIGHT CORPORATION.

ASSETS.

Real estate,	\$27,239 75
Steam plant,	98,051 21
Electric plant,	119,640 26
Electric lines,	240,626 33
Meters,	177 00
Inside wiring,	7,520 91
Due for electric light and power,	10,154 30
Fuel on hand,	2,853 00
Carbons on hand,	1,574 45
Oil and waste on hand,	118 50
Incandescent lamps on hand,	121 88
Globes on hand,	173 60
Other materials on hand,	1,734 82
Horses, wagons, etc.,	580 00
Sundry accounts due the company,	335 49
Office furniture,	180 00
Cash on hand,	1,698 76
<hr/>	

Total assets, as per books of the company, \$512,780 26

LIABILITIES.

Capital stock,	\$300,000 00
Bonds issued,	9,000 00
Notes payable,	166,973 48
Unpaid bills,	13,784 51
Total liabilities, as per books of the company,	\$479,757 99
Profit and loss balance,	33,022 27
	<u>\$512,780 26</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$73,080 72	
Income from sale of electric light and power,		\$118,574 88
other sources,		23 25
Balance to profit and loss,	45,517 41	
	<u>\$118,598 13</u>	<u>\$118,598 13</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$24,694 45
Balance of electric manufacturing account,		45,517 41
Interest received,		79 92
Jobbing account,		775 80
Interest paid,	\$8,911 63	
Dividends declared,	21,027 50	
Depreciation,	3,823 25	
Other items,	4,282 93	
Balance June 30, 1894,	33,022 27	
	<u>\$71,067 58</u>	<u>\$71,067 58</u>

LOWELL GAS LIGHT COMPANY.

ASSETS.

Real estate,	}		
Machinery and manufacturing appliances,			
Street mains,			
Meters,			
Due for gas,			2,657 65
Gas coal on hand,			4,047 20
Coke on hand,			104 00
Tar on hand,			1,650 00
Enrichers on hand,			3,825 57
Purifying materials on hand,			70 00
Stoves on hand,			13,000 00
Cash on hand,			5,181 22
Investments,			168,672 93
Total assets, as per books of the company,			<u>\$624,208 57</u>

LIABILITIES.

Capital stock,	\$500,000 00
Notes payable,	13,000 00
Total liabilities, as per books of the company,	\$513,000 00
Profit and loss balance,	111,208 57
	<u>\$624,208 57</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$225,385 42	
Income from sale of gas,		\$257,685 26
residuals,		52,890 94
Balance to profit and loss,	85,190 78	
	<hr/> \$310,576 20	<hr/> \$310,576 20

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$83,883 57
Balance of gas manufacturing account,		85,190 78
Rents,		5,250 97
Interest paid,	\$2,329 04	
Dividends declared,	60,000 00	
Other items,	787 71	
Balance June 30, 1894,	111,208 57	
	<hr/> \$174,325 32	<hr/> \$174,325 32

LYNN GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$189,868 40
Machinery and manufacturing appliances (gas),	
Street mains (gas),	130,854 12
Meters (gas),	
Due for gas,	18,955 31
Gas coal on hand,	1,430 82
Coke on hand,	350 00
Tar on hand,	1,200 00
Purifying materials on hand,	242 00
Other gas materials on hand,	4,108 38
Stoves on hand,	2,533 89
Real estate (electric),	99,540 43
Steam plant (electric),	68,047 53
Electric plant,	43,895 70
Electric lines,	
Meters (electric),	
Transformers,	118,119 99
Arc lamps,	
Patent rights,	15,000 00
Due for electric light and power,	11,695 19
Fuel on hand (electric),	371 55
Carbons on hand,	405 00
Oil and waste on hand,	24 00
Incandescent lamps on hand,	1,261 30
Globes on hand,	33 00
Sundry accounts due the company,	940 25
Cash on hand,	2,231 42

Total assets, as per books of the company, \$711,108 28

LIABILITIES.

Capital stock,	\$400,000 00
Notes payable,	168,800 00

Unpaid bills,	\$6,097 59
Deposits,	407 64
Reserved fund,	2,252 05
Depreciation fund,	10,000 00

Total liabilities, as per books of the company,	\$587,557 28
Profit and loss balance,	123,551 00
	<hr/>
	\$711,108 28

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$92,583 84	
{ electric,	70,194 80	
Income from sale of gas,		\$116,043 97
residuals,		13,154 56
sale of electric light and power,		119,422 97
Balance to profit and loss, { gas,	36,614 69	
{ electric,	49,228 17	
	<hr/>	<hr/>
	\$248,621 50	\$248,621 50

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$103,218 66
Balance of gas manufacturing account,		36,614 69
Balance of electric manufacturing account,		49,228 17
Rents,		654 01
Premium on new stock,		15,778 85
Interest paid,	\$8,743 38	
Dividends declared,	31,200 00	
Depreciation,	42,000 00	
Balance June 30, 1894,	123,551 00	
	<hr/>	<hr/>
	\$205,494 38	\$205,494 38

MALDEN ELECTRIC COMPANY.

ASSETS.

Real estate,	\$27,527 14
Steam plant,	45,430 19
Electric plant,	68,539 56
Electric lines,	174,919 05
Meters,	10,716 00
Transformers,	12,993 00
Arc lamps,	9,735 90
Patent rights,	35,000 00
Due for electric light and power,	11,633 81
Fuel on hand,	1,199 37
Carbons on hand,	268 70
Oil and waste on hand,	52 58
Incandescent lamps on hand,	333 25
Globes on hand,	22 94
Other materials on hand,	2,666 53
Horses, wagons, etc.,	1,666 76
Sundry accounts due the company,	5,405 28
Office furniture,	640 00
Cash on hand,	2,558 88

Total assets, as per books of the company, \$411,308 94

LIABILITIES.

Capital stock,	\$155,100 00
Bonds issued,	100,000 00
Notes payable,	123,978 66
Unpaid bills,	5,386 60
Total liabilities, as per books of the company,	\$384,465 26
Profit and loss balance,	26,843 68
	<u>\$311,308 94</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$49,658 42	
Income from sale of electric light and power,		\$85,723 32
Balance to profit and loss,	36,064 90	
	<u>\$85,723 32</u>	<u>\$85,723 32</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$34,559 23
Balance of electric manufacturing account,		36,064 90
Wiring account,		198 75
Lamp sales, insurance, dividends, etc.,		620 80
Interest paid,	\$12,600 00	
Dividends declared,	12,000 00	
Depreciation,	20,000 00	
Balance June 30, 1894,	26,843 68	
	<u>\$71,443 68</u>	<u>\$71,443 68</u>

MALDEN AND MELROSE GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$37,065 98
Machinery and manufacturing appliances,	74,671 97
Street mains,	125,280 22
Meters,	11,200 00
Due for gas,	13,211 44
Gas coal on hand,	901 87
Coke on hand,	90 00
Tar on hand,	115 50
Enrichers on hand,	24 00
Purifying materials on hand,	75 00
Other materials on hand,	476 00
Stoves on hand,	145 60
Gas fixtures on hand,	850 00
Sundry accounts due the company,	2,561 41
Cash on hand,	2,093 26
Total assets, as per books of the company,	<u>\$268,662 25</u>

LIABILITIES.

Capital stock,	\$220,000 00
Notes payable,	25,500 00
Deposits,	305 00
Unpaid dividends,	1,125 50
Premium account,	12,625 00
Total liabilities, as per books of the company,	\$259,555 50
Profit and loss balance,	9,106 75
	<u>\$268,662 25</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$58,112 25	
Income from sale of gas,		\$69,659 24
residuals,		9,121 73
other sources,		9 75
Balance to profit and loss,	20,678 47	
	<u>\$78,790 72</u>	<u>\$78,790 72</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$69,503 93
Balance of gas manufacturing account,		20,678 47
Jobbing account,		122 77
Interest paid,	\$1,697 72	
Dividends declared,	13,200 00	
Depreciation,	66,300 70	
Balance June 30, 1894,	9,106 75	
	<u>\$90,305 17</u>	<u>\$90,305 17</u>

MANUFACTURERS' GAS LIGHT COMPANY (FALL RIVER).

ASSETS.

Real estate,	\$3,000 00
Machinery and manufacturing appliances,	
Street mains,	
Meters,	46,804 99
Due for gas,	
Coke on hand,	30 00
Purifying materials on hand,	240 00
Sundry accounts due the company,	712 36
Cash on hand,	3,201 96
Notes receivable,	5,000 00
Total assets, as per books of the company,	<u>\$58,989 31</u>

LIABILITIES.

Capital stock,	\$50,000 00
Total liabilities, as per books of the company,	\$50,000 00
Profit and loss balance,	8,989 31
	<u>\$58,989 31</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$17,029 32	
Income from sale of gas,		\$19,058 99
residuals,		3,209 70
Balance to profit and loss,	5,239 37	
	<u>\$22,268 69</u>	<u>\$22,268 69</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$8,612 44
Balance of gas manufacturing account,		5,239 37
Interest received,		137 50
Dividends declared,	\$5,000 00	
Balance June 30, 1894,	8,989 31	
	<u>\$13,989 31</u>	<u>\$13,989 31</u>

MARBLEHEAD GAS AND ELECTRIC COMPANY.

ASSETS.	
Real estate,	\$3,946 94
Machinery and manufacturing appliances,	13,806 39
Street mains,	21,000 00
Meters,	1,767 73
Due for gas,	1,086 80
Gas coal on hand,	52 10
Coke on hand,	18 00
Tar on hand,	225 00
Stoves on hand,	25 00
Gas fixtures on hand,	5 00
Office furniture,	50 00
Cash on hand,	1,315 25
Notes receivable,	712 56
Investments,	100 00
Total assets, as per books of the company,	\$44,100 77
Profit and loss balance,	2,899 23
	<u>\$47,000 00</u>
LIABILITIES.	
Capital stock,	\$40,000 00
Bonds issued,	7,000 00
Total liabilities, as per books of the company,	<u>\$47,000 00</u>

MANUFACTURING ACCOUNT.		
	Dr.	Cr.
Operating expenses,	\$7,733 92	
Income from sale of gas,		\$9,163 98
residuals,		557 63
other sources (gas),		394 05
Balance to profit and loss,	2,381 76	
	<u>\$10,115 68</u>	<u>\$10,115 68</u>
PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1893,	\$4,462 96	
Balance of gas manufacturing account,		\$2,381 76
Other items of income,		15 54
Dividends declared,	400 00	
Interest paid,	433 57	
Balance June 30, 1894,		2,899 23
	<u>\$5,296 53</u>	<u>\$5,296 53</u>

MARLBOROUGH ELECTRIC COMPANY.

ASSETS.	
Real estate,	\$23,257 41
Steam plant,	23,487 99
Electric plant,	32,132 01
Electric lines,	30,336 40
Meters,	
Transformers,	
Arc lamps,	

Due for electric light and power,	\$673 08
Fuel on hand,	195 97
Carbons on hand,	437 65
Oil and waste on hand,	27 72
Incandescent lamps on hand,	100 07
Globes on hand,	27 22
Bricks on hand,	176 37
Sundry accounts due the company,	206 44
Cash on hand,	493 11
Total assets, as per books of the company,	\$111,551 44

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	36,500 00
Notes payable,	33,500 00
Unpaid bills,	2,292 21
Total liabilities, as per books of the company,	\$102,292 21
Profit and loss balance,	9,259 23
	\$111,551 44

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$17,008 83	
Income from sale of electric light and power,		\$20,442 03
Balance to profit and loss,	3,433 20	
	\$20,442 03	\$20,442 03

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$9,288 77
Balance of electric manufacturing account,		3,433 20
Interest received,		49 33
Other items of income,		227 52
Interest paid,	\$3,739 59	
Balance June 30, 1894,	9,259 23	
	\$12,998 82	\$12,998 82

MARLBOROUGH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$24,389 61
Machinery and manufacturing appliances,	56,408 62
Street mains,	12,181 08
Meters,	1,548 14
Due for gas,	2,256 28
Gas coal on hand,	411 88
Coke on hand,	80 00
Tar on hand,	252 00
Enrichers on hand,	12 00
Purifying materials on hand,	55 88
Other materials on hand,	456 33
Stoves and fixtures on hand,	1,183 66
Pipe and fittings,	1,955 50
Charcoal,	103 69
Horses, wagons, etc.,	45 00
Sundry accounts due the company,	5,508 08
Cash on hand,	3,239 00
Total assets, as per books of the company,	\$110,086 75

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	20,200 00
Unpaid bills,	3,549 15
Total liabilities, as per books of the company,	\$73,749 15
Profit and loss balance,	36,337 60
	<hr/>
	\$110,086 75

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$8,280 91	
Income from sale of gas,		\$10,033 04
residuals,		1,239 08
other sources,		4 04
Balance to profit and loss,	2,995 25	
	<hr/>	<hr/>
	\$11,276 16	\$11,276 16

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$30,290 38
Balance of gas manufacturing account,		2,995 25
Other items of income,		3,051 97
Balance June 30, 1894,	36,337 60	
	<hr/>	<hr/>
	\$36,337 60	\$36,337 60

MIDDLEBOROUGH GAS AND ELECTRIC COMPANY.

(From Balance Sheet of Oct. 31, 1893.)

ASSETS.

Real estate (gas),	\$11,038 24
Machinery and manufacturing appliances (gas),	14,751 37
Street mains (gas),	8,080 68
Meters (gas),	3,259 26
Due for gas,	642 95
Gas coal on hand,	106 60
Naphtha on hand,	31 50
Other gas materials on hand,	12 55
Stoves on hand,	38 45
Real estate (electric),	17,510 71
Steam plant (electric),	14,975 93
Water power,	42,062 35
Electric plant,	26,671 64
Electric lines,	28,732 64
Meters (electric),	383 14
Transformers,	584 82
Arc lamps,	2 36
Franchise,	4,530 52
Due for electric light and power,	562 47
Fuel on hand (electric),	11 79
Carbons on hand,	78 00
Oil and waste on hand,	38 72
Incandescent lamps on hand,	18 50
Globes on hand,	11 04
Other electric materials on hand,	180 70
Sundry accounts due the company,	777 36
Office furniture,	16 75

Cash on hand,	\$254 06
Tools and insurance,	445 69
Total assets, as per books of the company,	\$175,830 69
Profit and loss balance,	23,462 13
	<u>\$199,292 84</u>

LIABILITIES.

Capital stock,	\$80,000 00
Bonds issued,	80,000 00
Unpaid bills,	26,492 84
Interest due but not paid,	12,800 00
Total liabilities, as per books of the company,	<u>\$199,292 84</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$1,470 82	
{ electric,	1,471 24	
Income from sale of gas,		\$725 19
other sources (gas),		29 67
sale of electric light and power,		1,054 84
Balance to profit and loss, { gas,		715 96
{ electric,		416 40
	<u>\$2,942 06</u>	<u>\$2,942 06</u>

PROFIT AND LOSS ACCOUNT.

(To June 30, 1894.)

	Dr.	Cr.
Balance June 30, 1893,	\$21,387 83	
Balance of gas manufacturing account,	715 96	
Balance of electric manufacturing account,	416 40	
Sundry accounts payable,		\$26,492 84
Interest paid,	1,600 00	
Depreciation,	82,372 65	
Balance June 30, 1894,		80,000 00
	<u>\$106,492 84</u>	<u>\$106,492 84</u>

MILFORD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$5,063 24
Steam plant,	14,478 36
Electric plant,	14,228 81
Electric lines,	34,093 08
Arc lamps,	2 45
Due for electric light and power,	1,805 29
Fuel on hand,	112 80
Carbons on hand,	26 95
Oil and waste on hand,	86 80
Incandescent lamps on hand,	89 50
Other materials on hand,	30 00
Electric fixtures on hand,	575 00
Horses, wagons, etc.,	81 00
Sundry accounts due the company,	267 20
Office furniture,	32 50
Cash on hand,	22 73
Insurance unexpired,	264 52
Total assets, as per books of the company,	<u>\$71,250 23</u>

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	24,500 00
Unpaid bills,	2,103 06
<hr/>	
Total liabilities, as per books of the company,	\$66,603 06
Profit and loss balance,	4,647 17
<hr/>	
	\$71,250 23

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$10,102 26	
Income from sale of electric light and power,		\$12,762 75
Balance to profit and loss,	2,660 49	
<hr/>		
	\$12,762 75	\$12,762 75

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$3,232 43
Balance of electric manufacturing account,		2,660 49
Interest paid,	\$1,245 75	
Balance June 30, 1894,	4,647 17	
<hr/>		
	\$5,892 92	\$5,892 92

MILFORD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,450 00
Machinery and manufacturing appliances,	64,366 61
Street mains,	31,951 95
Meters,	2,500 00
Due for gas,	1,525 81
Gas coal on hand,	531 00
Coke on hand,	266 50
Tar on hand,	618 75
Enrichers on hand,	111 00
Purifying materials on hand,	28 75
Other materials on hand,	349 25
Stoves on hand,	209 13
Gas fixtures on hand,	1,757 57
Sundry accounts due the company,	310 41
Office furniture,	50 00
Cash on hand,	4,399 03

Total assets, as per books of the company, \$112,425 76

LIABILITIES.

Capital stock,	\$72,300 00
Unpaid dividends,	3,615 00
Depreciation fund,	35,800 00

Total liabilities, as per books of the company, \$111,715 00
 Profit and loss balance, 710 76

\$112,425 76

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$12,027 21	
Income from sale of gas,		\$16,482 87
residuals,		1,664 73
other sources,		70 84
Balance to profit and loss,	6,191 23	
	<hr/>	<hr/>
	\$18,218 44	\$18,218 44

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$3,713 39
Balance of gas manufacturing account,		6,191 23
Dividends declared,	\$7,230 00	
Depreciation,	1,963 86	
Balance June 30, 1894,	710 76	
	<hr/>	<hr/>
	\$9,904 62	\$9,904 62

MILLBURY ELECTRIC COMPANY.

ASSETS.

Real estate,	\$4,596 28
Steam plant,	6,311 57
Electric plant,	5,128 15
Electric lines,	14,398 23
Meters,	348 46
Transformers,	610 30
Arc lamps,	2,340 00
Due for electric light and power,	1,244 40
Fuel on hand,	9 95
Carbons on hand,	18 55
Oil and waste on hand,	26 24
Incandescent lamps on hand,	189 96
Globes on hand,	1 46
Other materials on hand,	202 94
Stationery,	11 25
Sundry accounts due the company,	596 20
Tools,	104 50
Cash on hand,	323 62
Insurance,	42 75
	<hr/>
Total assets, as per books of the company,	\$36,504 81

LIABILITIES.

Capital stock,	\$17,000 00
Bonds issued,	16,000 00
Unpaid bills,	707 28
Interest due but not paid,	2,000 00
	<hr/>
Total liabilities, as per books of the company,	\$35,707 23
Profit and loss balance,	797 58
	<hr/>
	\$36,504 81

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,740 01	
Income from sale of electric light and power, . . .		\$6,079 34
other sources,		7 34
Balance to profit and loss,	1,346 67	
	<hr/> \$6,086 68	<hr/> \$6,086 68

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$398 56
Balance of electric manufacturing account, . . .		1,346 67
Wiring account,		38 33
Other items of income,		10 00
Interest paid,	\$995 98	
Balance June 30, 1894,	797 58	
	<hr/> \$1,793 56	<hr/> \$1,793 56

MILTON LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$10,811 70
Steam plant,	10,524 75
Electric plant,	11,868 95
Electric lines, }	
Meters, }	33,312 73
Transformers, }	
Due for electric light and power,	1,166 36
Fuel on hand,	3 00
Oil and waste on hand,	48 50
Incandescent lamps on hand,	485 25
Other materials on hand,	14 34
Horses, wagons, etc.,	75 00
Office furniture,	75 00
Cash on hand,	379 99

Total assets, as per books of the company,	\$68,765 57
Profit and loss balance,	2,232 85

\$70,998 42

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	30,000 00
Notes payable,	9,888 57
Unpaid bills,	1,109 85

Total liabilities, as per books of the company,	\$70,998 42
---	-------------

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$8,370 51	
Income from sale of electric light and power, . . .		\$11,934 18
Balance to profit and loss,	3,563 67	
	<hr/> \$11,934 18	<hr/> \$11,934 18

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,	\$3,505 51	
Balance of electric manufacturing account, . . .		\$3,583 67,
Jobbing account,		193 35
Other items of income,		55 00
Interest paid,	2,539 36	
Balance June 30, 1894,		2,232 85
	<hr/>	<hr/>
	\$6,044 87	\$6,044 87

NANTUCKET ELECTRIC LIGHT COMPANY.

(May 12, 1894.)

ASSETS.

Real estate,	\$2,025 38
Steam plant,	10,719 90
Electric plant,	19,124 04
Lines, meters, lamps, and globes,	24,800 58
Due for electric light and power,	287 91
Office furniture,	121 09
Cash on hand,	3 46

Total assets, as per books of the company,	\$57,082 36
Profit and loss balance,	1,582 86

\$58,665 22

LIABILITIES.

Capital stock,	\$25,000 00
Bonds issued,	20,000 00
Notes payable,	10,336 67
Unpaid bills,	1,828 55
Interest due but not paid,	1,500 00

Total liabilities, as per books of the company,	\$58,665 22
---	-------------

MANUFACTURING ACCOUNT.

(To May 12, 1894.)

	Dr.	Cr.
Operating expenses,	\$5,653 52	
Income from sale of electric light and power, . . .		\$5,692 56
other sources,		24 01
Balance to profit and loss,	63 05	
	<hr/>	<hr/>
	\$5,716 57	\$5,716 57

PROFIT AND LOSS ACCOUNT.

(To May 12, 1894.)

	Dr.	Cr.
Balance June 30, 1893,	\$1,416 04	
Balance of electric manufacturing account, . . .		\$63 05
Interest paid,	229 87	
Balance June 30, 1894,		1,582 86
	<hr/>	<hr/>
	\$1,645 91	\$1,645 91

NANTUCKET GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,000 00
Machinery and manufacturing appliances,	20,000 00
Street mains,	9,540 53
Meters,	4,000 00
Due for gas,	100 45
Gas coal on hand,	811 20
Coke on hand,	25 00
Tar on hand,	19 60
Cash on hand,	26 30
Investments,	368 00
Total assets, as per books of the company,	\$37,891 08
Profit and loss balance,	258 92
	<u>\$38,150 00</u>

LIABILITIES.

Capital stock,	\$36,000 00
Notes payable,	2,150 00
Total liabilities, as per books of the company,	<u>\$38,150 00</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,586 77	
Income from sale of gas,		\$3,544 80
residuals,		236 24
other sources,		45 00
Balance to profit and loss,	239 27	
	<u>\$3,826 04</u>	<u>\$3,826 04</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,	\$430 38	
Balance of gas manufacturing account,		\$239 27
Interest paid,	50 00	
Other items,	17 81	
Balance June 30, 1894,		258 92
	<u>\$498 19</u>	<u>\$498 19</u>

NATICK ELECTRIC COMPANY.

ASSETS.

Real estate,	\$25,886 32
Steam plant,	30,494 16
Electric plant,	30,316 85
Electric lines,	
Meters,	87,139 85
Transformers,	
Arc lamps,	
Inside wiring,	13,939 40
Due for electric light and power,	4,536 75

Electric materials on hand,	\$3,982 25
Sundry accounts due the company,	399 44
Cash on hand,	105 24

Total assets, as per books of the company,	\$196,799 81
Profit and loss balance,	4,496 90
	<u>\$201,296 71</u>

LIABILITIES.

Capital stock,	\$40,000 00
Bonds issued,	35,000 00
Notes payable,	10,880 43
Unpaid bills,	115,416 28

Total liabilities, as per books of the company,	\$201,296 71
---	--------------

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$16,067 75	
Income from sale of electric light and power,		\$20,973 02
Balance to profit and loss,	4,905 27	
	<u>\$20,973 02</u>	<u>\$20,973 02</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,	\$7,246 34	
Balance of electric manufacturing account,		\$4,905 27
Interest paid,	2,165 83	
Balance June 30, 1894,		4,496 90
	<u>\$9,402 17</u>	<u>\$9,402 17</u>

NATICK GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$16,670 38
Machinery and manufacturing appliances,	6,330 00
Street mains,	14,922 60
Meters,	2,251 41
Due for gas,	1,544 68
Gas coal on hand,	1,999 43
Coke on hand,	
Tar on hand,	
Enrichers on hand,	
Purifying materials on hand,	
Gas fixtures on hand,	864 37
Unexpired insurance,	31 25
Sundry accounts due the company,	530 52
Office furniture,	195 64

Total assets, as per books of the company,	\$45,340 33
--	-------------

LIABILITIES.

Capital stock,	\$20,000 00
Notes payable,	11,977 12
Unpaid bills,	468 59

Total liabilities, as per books of the company,	\$32,445 71
Profit and loss balance,	12,894 62
	<u>\$45,340 33</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,539 79	
Income from sale of gas,		\$4,241 34
residuals,		345 55
other sources,		19 34
Balance to profit and loss,	1,066 44	
	<u>\$4,606 23</u>	<u>\$4,606 23</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$12,878 17
Balance of gas manufacturing account,		1,066 44
Interest paid,	\$475 74	
Depreciation,	574 25	
Balance June 30, 1894,	12,894 62	
	<u>\$13,944 61</u>	<u>\$13,944 61</u>

NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$191,701 06
Machinery and manufacturing appliances (gas), }	
Street mains (gas) and services,	139,889 54
Meters (gas),	16,614 29
Due for gas,	5,246 05
Gas coal on hand,	2,174 00
Coke on hand,	100 00
Tar on hand,	386 00
Enrichers on hand,	330 00
Purifying materials on hand,	330 00
Other gas materials on hand,	7,496 95
Stoves on hand,	6,066 21
Gas and electric fixtures on hand,	3,116 96
Real estate (electric),	81,836 85
Steam plant (electric),	105,154 79
Electric plant,	123,236 59
Electric lines,	120,593 32
Meters (electric),	7,553 09
Public gas lamps,	2,054 75
Patent rights,	15,000 00
Due for electric light and power,	7,899 09
Fuel on hand (electric),	990 60
Carbons on hand,	750 82
Oil and waste on hand,	103 37
Incandescent lamps on hand,	823 87
Globes on hand,	468 59
Other electric materials on hand,	14,847 72
Motors on hand,	8,704 81
Ammonia,	62 50
Horses, wagons, etc.,	796 00
Sundry accounts due the company,	15,237 56
Office furniture,	1,801 45
Cash on hand,	8,485 43
Notes receivable,	691 41
Improvements,	1,063 33

Total assets, as per books of the company, \$891,607 00

LIABILITIES.

Capital stock,	\$550,000 00
Notes payable,	236,800 00
Unpaid bills,	5,726 03
Deposits,	1,042 30
Interest due but not paid,	1,732 21
Depreciation fund,	32,640 26

Total liabilities, as per books of the company,	\$827,940 80
Profit and loss balance,	63,666 20

\$891,607 00

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$40,305 61	
{ electric,	63,691 79	
Income from sale of gas,		\$67,441 85
residuals,		7,173 85
other sources, gas,		224 08
sale of electric light and power,		94,771 90
other sources,		2,700 94
Balance to profit and loss, { gas,	34,534 17	
{ electric,	33,781 05	
	<hr/>	<hr/>
	\$172,312 62	\$172,312 62

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$48,588 53
Balance of gas manufacturing account,		34,534 17
Balance of electric manufacturing account,		33,781 05
Rents,		104 63
Jobbing accounts,		3,784 27
Other items of income,		1,043 47
Interest paid,	\$12,881 27	
Dividends declared,	33,000 00	
Depreciation,	12,288 65	
Balance June 30, 1894,	63,666 20	
	<hr/>	<hr/>
	\$121,836 12	\$121,836 12

NEWBURYPORT GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$1,132 43
Machinery and manufacturing appliances (gas),	76,500 00
Street mains (gas),	5,205 34
Meters (gas)	2,165 47
Due for gas,	2,604 81
Gas coal on hand,	671 00
Coke on hand,	60 00
Tar on hand,	325 00
Enrichers on hand,	
Purifying materials on hand, }	430 00
Other gas materials on hand, }	
Gas fixtures on hand,	98 40

Real estate (electric),	}	. . . . .	\$60,512 00
Steam plant (electric),			
Electric plant, . . .			
Electric lines, }	}	. . . . .	12,316 50
Arc lamps,			
Due for electric light and power,		. . . . .	1,596 25
Fuel on hand (electric),		. . . . .	68 50
Carbons on hand,		. . . . .	230 00
Oil and waste on hand,		. . . . .	19 20
Globes on hand,		. . . . .	88 40
Other electric materials on hand,		. . . . .	265 00
Horses, wagons, etc.,		. . . . .	210 00
Sundry accounts due the company,		. . . . .	1,793 25
Cash on hand,		. . . . .	5,137 17

Total assets, as per books of the company, \$171,419 72

LIABILITIES.

Capital stock,	\$140,000 00
Notes payable,	14,000 00
Unpaid bills,	95 94
Unpaid dividends,	701 50

Total liabilities, as per books of the company, \$154,797 44
Profit and loss balance, 16,622 28

\$171,419 72

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$11,138 75	
{ electric,	12,014 56	
Income from sale of gas,		\$14,398 85
residuals,		1,832 65
sale of electric light and power,		19,849 93
Balance to profit and loss, { gas,	5,092 75	
{ electric,	7,835 37	
	\$36,081 43	\$36,081 43

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$12,663 97
Balance of gas manufacturing account,		5,092 75
Balance of electric manufacturing account,		7,835 37
Rents,		85 01
Dividends declared,	\$7,700 00	
Interest paid,	760 33	
Depreciation,	594 49	
Balance June 30, 1894,	16,622 28	
	\$25,677 10	\$25,677 10

NEWTON AND WATERTOWN GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$73,205 03
Machinery and manufacturing appliances (gas),	98,355 54
Street mains (gas),	186,385 85

Meters (gas),	\$20,168 39
Due for gas,	20,350 28
Gas coal on hand,	1,726 56
Coke on hand,	35 00
Tar on hand,	1,675 00
Purifying materials on hand,	105 00
Other gas materials on hand,	593 00
Stoves on hand,	238 02
Gas fixtures on hand,	1,195 00
Real estate (electric),	29,852 47
Steam plant (electric),	49,114 17
Electric plant,	32,706 90
Electric lines,	75,853 42
Meters (electric),	3,200 53
Transformers,	9,558 00
Arc lamps,	5,580 00
Due for electric light and power,	7,244 62
Fuel on hand (electric),	237 50
Carbons on hand,	63 00
Oil and waste on hand,	23 50
Incandescent lamps on hand,	1,124 45
Globes on hand,	8 80
Other electric materials on hand,	2,424 19
Horses, wagons, etc.,	1,058 50
Sundry accounts due the company,	4,704 55
Office furniture,	447 65
Cash on hand,	2,730 56
Notes receivable,	687 06
Investments,	10,395 27
Total assets, as per books of the company,	<u>\$641,047 81</u>

LIABILITIES.

Capital stock,	\$250,000 00
Bonds issued,	103,000 00
Notes payable,	8,000 00
Unpaid bills,	8,507 30
Deposits,	237 00
Unpaid dividends,	1,168 00
Reserved fund,	27,735 00
Contingent fund,	25,000 00
Total liabilities, as per books of the company,	<u>\$423,647 30</u>
Profit and loss balance,	217,400 51

\$641,047 81

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$86,342 71	
{ electric,	31,931 97	
Income from sale of gas,		\$95,913 97
residuals,		15,857 26
other sources, gas,		2,379 62
sale of electric light and power,		42,348 15
Balance to profit and loss, { gas,	27,808 14	
{ electric,	10,416 18	
	<u>\$156,499 00</u>	<u>\$156,499 00</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$202,043 18
Balance of gas manufacturing account,		27,808 14
Balance of electric manufacturing account,		10,416 18
Interest received,		71 66
Rents,		1,682 87
Other items of income,		3,198 08
Interest paid,	\$5,797 90	
Dividends declared,	20,000 00	
Bad debts,	1,889 53	
Other items,	32 15	
Balance June 30, 1894,	217,400 51	
	<hr/>	<hr/>
	\$245,120 09	\$245,120 09

NORTH ADAMS GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$15,300 00
Machinery and manufacturing appliances (gas),	27,500 00
Street mains (gas),	20,000 00
Meters (gas),	4,859 25
Due for gas,	2,812 66
Gas coal on hand,	428 00
Tar on hand,	235 00
Enrichers on hand,	34 00
Stoves on hand, }	1,790 10
Gas fixtures on hand, }	
Real estate (electric),	7,000 00
Steam plant (electric),	18,000 00
Electric plant,	15,500 00
Electric lines,	22,000 00
Meters (electric),	1,662 00
Due for electric light and power,	1,194 68
Incandescent lamps on hand,	1,000 00
Globes on hand,	125 00
Other electric materials on hand,	600 00
Horses, wagons, etc.,	815 00
Sundry accounts due the company,	962 75
Office furniture,	1,132 50
Cash on hand,	1,366 39
Investments,	4,123 00
	<hr/>
Total assets, as per books of the company,	\$148,440 33

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	45,000 00
	<hr/>
Total liabilities, as per books of the company,	\$95,000 00
Profit and loss balance,	53,440 33
	<hr/>
	\$148,440 33

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$20,608 83	
{ electric,	18,234 63	
Income from sale of gas,		\$25,914 95
residuals,		3,037 60
other sources (gas),		598 69
sale of electric light and power,		23,513 41
Balance to profit and loss, { gas,	8,942 41	
{ electric,	5,278 78	
	<hr/>	<hr/>
	\$53,064 65	\$53,064 65

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$45,475 00
Balance of gas manufacturing account,		8,942 41
Balance of electric manufacturing account,		5,278 78
Other items of income,		257 38
Interest paid,	\$2,457 80	
Dividends declared,	4,000 00	
Other items,	55 44	
Balance June 30, 1894,	53,440 33	
	<hr/>	<hr/>
	\$59,953 57	\$59,953 57

NORTHAMPTON ELECTRIC LIGHTING COMPANY.

ASSETS.

Real estate,	\$37,715 01
Steam plant, }	
Electric plant, }	42,897 89
Electric lines,	32,763 20
Meters,	2,120 43
Carbons on hand,	50 00
Incandescent lamps on hand,	200 00
Horses, wagons, etc.,	285 20
Sundry accounts due the company,	2,626 03
Cash on hand,	1,437 06
Unexpired insurance,	300 00
Total assets, as per books of the company,	<hr/> \$120,394 82

LIABILITIES.

Capital stock,	\$58,700 00
Bonds issued,	44,000 00
Notes payable,	5,831 51
Unpaid bills,	1,329 95
Depreciation fund,	4,000 00
Total liabilities, as per books of the company,	<hr/> \$113,861 46
Profit and loss balance,	6,533 36
	<hr/>
	\$120,394 82

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$13,659 24	
Income from sale of electric light and power,		\$19,397 57
Balance to profit and loss,	5,738 33	
	<hr/>	<hr/>
	\$19,397 57	\$19,397 57

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$5,382 08
Balance of electric manufacturing account,		5,738 33
Rents,		307 60
Other items of income,		22 52
Interest paid,	\$1,395 17	
Dividends declared,	3,522 00	
Balance June 30, 1894,	6,533 36	
	<u>\$11,450 53</u>	<u>\$11,450 53</u>

NORTHAMPTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$41,118 54
Machinery and manufacturing appliances,	3,000 00
Street mains,	20,000 00
Due for gas,	2,159 73
Gas coal on hand,	93 00
Coke on hand,	12 00
Tar on hand,	159 00
Purifying materials on hand,	144 89
Other materials on hand,	1,143 94
Stoves on hand,	106 61
Sundry accounts due the company,	1,356 71
Cash on hand,	4,436 39
Investments,	5,375 50
Total assets, as per books of the company,	<u>\$79,106 31</u>

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	5,000 00
Reserved fund,	5,418 50
Total liabilities, as per books of the company,	<u>\$60,418 50</u>
Profit and loss balance,	18,687 81
	<u>\$79,106 31</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$17,305 09	
Income from sale of gas,		\$24,622 80
residuals,		2,738 83
other sources,		45 65
Balance to profit and loss,	10,102 19	
	<u>\$27,407 28</u>	<u>\$27,407 28</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$13,827 25
Balance of gas manufacturing account,		10,102 19
Interest received,		94 06
Rents,		252 00
Interest paid,	\$405 50	
Dividends declared,	4,000 00	
Construction charged off,	1,182 19	
Balance June 30, 1894,	18,687 81	
	<u>\$24,275 50</u>	<u>\$24,275 50</u>

NORTH ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

(Dec. 31, 1893.)

ASSETS.

Real estate,	\$18,665 28
Steam plant,	47,497 09
Electric plant,	37,377 43
Electric lines,	
Meters,	
Transformers,	
Arc lamps,	41,646 52
Due for electric light and power,	688 58
Carbons on hand,	108 00
Other materials and tools on hand,	473 36
Motors on hand,	2,943 39
Sundry accounts due the company,	1,983 86
Office furniture,	40 00
Cash on hand,	10 91

Total assets, as per books of the company,	\$151,434 42
Profit and loss balance,	20,259 36
	<u>\$171,694 78</u>

LIABILITIES.

Capital stock,	\$80,000 00
Bonds issued,	75,000 00
Unpaid bills,	16,693 78

Total liabilities, as per books of the company,	<u>\$171,693 78</u>
---	---------------------

MANUFACTURING ACCOUNT.

(To Dec. 31, 1893.)

	Dr.	Cr.
Operating expenses,	\$23,381 64	
Income from sale of electric light and power,		\$24,262 85
Balance to profit and loss,	881 21	
	<u>\$24,262 85</u>	<u>\$24,262 85</u>

PROFIT AND LOSS ACCOUNT.

(To Dec. 31, 1893.)

	Dr.	Cr.
Balance June 30, 1893,	\$19,906 32	
Balance of electric manufacturing account,		\$881 21
Rents,		312 00
Wiring account,		520 75
Interest paid,	2,067 00	
Balance June 30, 1894,		20,259 36
	<u>\$21,973 32</u>	<u>\$21,973 32</u>

NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$47,474 72
Machinery and manufacturing appliances,	18,212 97
Street mains,	20,151 45
Meters,	3,459 20
Due for gas,	1,255 80
Gas coal on hand,	53 36

Coke on hand,	\$224 67
Tar on hand,	454 56
Enrichers on hand,	65 69
Purifying materials on hand,	105 56
Other materials on hand,	179 31
Stoves on hand,	768 99
Gas fixtures on hand,	481 62
Sundry accounts due the company,	391 63
Office furniture,	210 00
Cash on hand,	14,028 07

Total assets, as per books of the company, \$107,517 60

LIABILITIES.

Capital stock,	\$68,100 00
Bonds issued,	33,915 00
Unpaid dividends,	2,043 00
Interest due but not paid,	508 72

Total liabilities, as per books of the company, \$104,566 72

Profit and loss balance, 2,950 88

\$107,517 60

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$15,565 92	
Income from sale of gas,		\$20,812 35
residuals,		1,746 08
other sources,		290 84
Balance to profit and loss,	7,283 35	
	\$22,849 27	\$22,849 27

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$6,622 86
Balance of gas manufacturing account,		7,283 35
Rents,		136 50
Jobbing account,		30 25
Dividends declared,	\$4,086 00	
Interest paid,	2,034 90	
Depreciation,	4,994 43	
Other items,	6 75	
Balance June 30, 1894,	2,950 88	
	\$14,072 96	\$14,072 96

NORTH SHORE ELECTRIC COMPANY.

ASSETS.

Real estate,	\$16,097 33
Steam plant,	48,208 02
Electric plant,	95,577 90
Electric lines and arc lamps,	89,795 45
Meters,	2,515 80
Transformers,	6,183 21
Franchise,	10,000 00
Due for electric light and power,	7,512 39

Fuel on hand,	\$3 92
Carbons on hand,	64 00
Oil and waste on hand,	16 68
Incandescent lamps on hand,	758 95
Globes on hand,	54 17
Other materials on hand,	89 25
Tools on hand,	85 50
Horses, wagons, etc.,	328 00
Sundry accounts due the company,	497 56
Office furniture,	195 30
Cash on hand,	980 90
Notes receivable,	351 38
Advanced insurance and interest,	401 23

Total assets, as per books of the company,	\$279,717 84
Profit and loss balance,	6,795 06
	<u>\$286,512 90</u>

LIABILITIES.

Capital stock,	\$125,000 00
Bonds issued,	75,000 00
Notes payable,	50,249 62
Unpaid bills,	2,804 14
Interest due but not paid,	7,798 45
Amounts due from the company, not included above,	25,660 69

Total liabilities, as per books of the company,	<u>\$286,512 90</u>
---	---------------------

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$16,415 69	
Income from sale of electric light and power,		\$21,151 34
other sources,		293 50
Balance to profit and loss,	5,029 15	
	<u>\$21,444 84</u>	<u>\$21,444 84</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,	\$4,307 12	
Balance of electric manufacturing account,		\$5,029 15
Other items of income,		113 79
Interest paid,	7,630 88	
Balance June 30, 1894,		6,795 06
	<u>\$11,938 00</u>	<u>\$11,938 00</u>

NORWOOD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,000 00
Machinery and manufacturing appliances, }	8,149 41
Street mains,	
Meters,	975 05
Due for gas,	642 27
Gas coal on hand,	280 49
Purifying materials on hand,	31 50
Cash on hand,	9 72
Street lighting plant, globes, posts, etc.,	552 69
Total assets, as per books of the company,	<u>\$13,641 13</u>

LIABILITIES.

Capital stock,	\$12,000 00
Total liabilities, as per books of the company,	\$12,000 00
Profit and loss balance,	1,641 13
	<u>\$13,641 13</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,754 93	
Income from sale of gas,		\$4,357 05
Balance to profit and loss,		397 88
	<u>\$4,754 93</u>	<u>\$4,754 93</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$2,039 01
Balance of gas manufacturing account,	\$397 88	
Balance June 30, 1894,	1,641 13	
	<u>\$2,039 01</u>	<u>\$2,039 01</u>

ORANGE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$45,849 80
Steam plant,	8,579 11
Electric plant,	6,809 01
Electric lines,	16,327 84
Meters,	557 80
Transformers,	7,174 14
Arc lamps,	3,075 25
Due for electric light and power,	994 35
Fuel on hand,	75 00
Carbons on hand,	31 00
Oil and waste on hand,	24 55
Incandescent lamps on hand,	36 90
Globes on hand,	6 40
Other materials on hand,	207 85
Tools,	120 57
Horses, wagons, etc.,	107 50
Sundry accounts due the company,	125 24
Office furniture,	35 00
Cash on hand,	30 31
Unexpired insurance and telephone,	96 07

Total assets, as per books of the company,	\$90,263 69
Profit and loss balance,	10,711 31
	<u>\$100,975 00</u>

LIABILITIES.

Capital stock,	\$45,000 00
Bonds issued,	45,000 00
Notes payable,	7,500 00
Unpaid bills,	2,350 00
Interest due but not paid,	1,125 00

Total liabilities, as per books of the company,	\$100,975 00
---	--------------

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$8,091 56	
Income from sale of electric light and power,		\$9,202 71
other sources,		49 61
Balance to profit and loss,	1,160 76	
	<u>\$9,252 32</u>	<u>\$9,252 32</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,	\$9,284 46	
Balance of electric manufacturing account,		\$1,160 76
Rents,		446 47
Wiring account,		229 79
Interest paid,	2,977 00	
Other items,	286 99	
Balance June 30, 1894,		10,711 43
	<u>\$12,548 45</u>	<u>\$12,548 45</u>

GAS WORKS OF THE OTIS COMPANY OF WARE.

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,680 63	
Income from sale of gas,		\$5,387 76
residuals,		984 15
Balance, ¹		308 72
	<u>\$6,680 63</u>	<u>\$6,680 63</u>

PALMER AND MONSON ELECTRIC COMPANY.

ASSETS.

Real estate,	\$64,938 54
Steam plant,	13,821 20
Electric plant,	24,621 81
Electric lines,	38,015 81
Meters,	1,124 11
Transformers,	5,700 71
Arc lamps,	5,863 57
Franchise,	6,000 00
Due for electric light and power,	1,737 36
Fuel on hand,	18 00
Carbons on hand,	90 01
Oil and waste on hand,	11 60
Incandescent lamps on hand,	495 00
Other materials on hand,	41 00
Horses, wagons, etc.,	125 00
Sundry accounts due the company,	5,761 13
Office furniture,	257 53
Cash on hand,	51 60
Total assets, as per books of the company,	<u>\$168,673 98</u>

¹ 1,488,300 feet of gas used in the mills of the company, and not included in the income given.

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	57,000 00
Notes payable,	60,267 85
Unpaid bills,	20,546 72
Total liabilities, as per books of the company,	\$167,814 57
Profit and loss balance,	859 41
	<u>\$168,673 98</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,965 92	
Income from sale of electric light and power,		\$11,832 41
Balance to profit and loss,	5,866 49	
	<u>\$11,832 41</u>	<u>\$11,832 41</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$1,419 16
Balance of electric manufacturing account,		5,866 49
Interest paid,	\$6,426 24	
Balance June 30, 1894,	859 41	
	<u>\$7,285 65</u>	<u>\$7,285 65</u>

PITTSFIELD ELECTRIC COMPANY.

ASSETS.

Real estate,	\$40,964 36
Steam plant,	36,656 23
Electric plant,	52,429 96
Electric lines,	28,815 66
Meters,	6,380 80
Transformers,	13,440 00
Arc lamps,	6,760 00
Due for electric light and power,	4,296 02
Fuel on hand,	1,548 85
Carbons on hand,	104 71
Incandescent lamps on hand,	151 86
Globes on hand,	8 40
Tools on hand,	685 22
Electric fixtures on hand,	121 01
Sundry accounts due the company,	163 05
Cash on hand,	1,762 09
Taxes and water not matured,	543 19
Investments,	6,115 13
Total assets, as per books of the company,	<u>\$200,946 54</u>

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	75,000 00
Notes payable,	3,000 00
Unpaid bills,	2,791 82
Amounts due from the company, not included above,	2,275 66
Total liabilities, as per books of the company,	\$183,067 48
Profit and loss balance,	17,879 06
	<u>\$200,946 54</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$35,602 64	
Income from sale of electric light and power,		\$49,320 43
other sources,		146 68
Balance to profit and loss,	13,864 47	
	<u>\$49,467 11</u>	<u>\$49,467 11</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$16,506 14
Balance of electric manufacturing account,		13,864 47
Rents,		804 66
Other items of income,		103 79
Interest paid,	\$3,400 00	
Dividends declared,	5,000 00	
Depreciation,	5,000 00	
Balance June 30, 1894,	17,879 06	
	<u>\$31,279 06</u>	<u>\$31,279 06</u>

PITTSFIELD COAL GAS COMPANY.

ASSETS.

Real estate,	\$30,650 85
Machinery and manufacturing appliances,	37,591 36
Street mains,	19,110 00
Meters,	6,540 00
Due for gas,	3,376 60
Gas coal on hand,	628 00
Enrichers on hand,	122 50
Purifying materials on hand,	184 00
Other materials on hand,	480 00
Stoves on hand,	89 50
Cash on hand,	1,792 72
Notes receivable,	16,475 00
Investments,	2,450 00
Total assets, as per books of the company,	<u>\$119,490 53</u>

LIABILITIES.

Capital stock,	\$62,500 00
Unpaid bills,	100 00
Reserved fund,	40,000 00
Total liabilities, as per books of the company,	<u>\$102,600 00</u>
Profit and loss balance,	16,890 53
	<u>\$119,490 53</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$16,892 33	
Income from sale of gas,		\$23,054 60
other sources,		72 50
Balance to profit and loss,	6,234 77	
	<u>\$23,127 10</u>	<u>\$23,127 10</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$16,873 52
Balance of gas manufacturing account,		6,234 77
Interest received,		1,228 44
Rents,		57 00
Other items of income,		47 69
Dividends declared,	\$7,500 00	
Other items,	50 89	
Balance June 30, 1894,	16,890 53	
	<hr/>	<hr/>
	\$24,441 42	\$24,441 42

PLYMOUTH ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$14,472 10
Steam plant,	41,046 26
Electric plant,	44,419 15
Electric lines,	31,159 09
Meters,	
Transformers,	
Arc lamps,	
Franchise,	8,000 00
Due for electric light and power,	3,294 02
Fuel on hand,	500 00
Carbons on hand,	29 45
Oil and waste on hand,	28 45
Incandescent lamps on hand,	66 65
Globes on hand,	10 80
Other materials on hand,	1,680 27
Cash on hand,	37 88
	<hr/>
Total assets, as per books of the company,	\$144,744 12
Profit and loss balance,	27,032 30
	<hr/>
	\$171,776 42

LIABILITIES.

Capital stock,	\$90,000 00
Bonds issued,	80,000 00
Notes payable,	894 93
Unpaid bills,	881 49
	<hr/>
Total liabilities, as per books of the company,	\$171,776 42

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$14,536 04	
Income from sale of electric light and power,		\$19,402 77
other sources,		73 00
Balance to profit and loss,	4,939 73	
	<hr/>	<hr/>
	\$19,475 77	\$19,475 77

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,	\$27,961 52	
Balance of electric manufacturing account,		\$4,939 73
Wiring account,		278 72
Supplies account,		595 81
Interest paid,	2,809 66	
Depreciation,	1,975 38	
Balance June 30, 1894,		26,932 30
	<u>\$32,746 56</u>	<u>\$32,746 56</u>

PLYMOUTH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$8,350 00
Machinery and manufacturing appliances,	15,000 00
Street mains,	14,650 00
Meters,	2,000 00
Due for gas,	2,465 88
Gas coal on hand,	568 74
Coke on hand,	130 00
Tar on hand,	133 00
Enrichers on hand,	35 48
Purifying materials on hand,	73 86
Sundry accounts due the company,	550 86
Cash on hand,	392 77
Total assets, as per books of the company,	<u>\$44,350 59</u>

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	2,000 00
Unpaid bills,	18 05
Unpaid dividends,	83 50
Reserved fund,	577 86
Total liabilities, as per books of the company,	<u>\$42,679 41</u>
Profit and loss balance,	1,671 18
	<u>\$44,350 59</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,976 79	
Income from sale of gas,		\$7,948 40
residuals,		732 79
Balance to profit and loss,	1,704 40	
	<u>\$8,681 19</u>	<u>\$8,681 19</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$3,158 04
Balance of gas manufacturing account,		1,704 40
Fixture account,		194 12
Interest paid,	\$191 62	
Dividends declared,	800 00	
Construction charged off,	217 03	
Depreciation,	2,176 73	
Balance June 30, 1894,	1,671 18	
	<u>\$5,056 56</u>	<u>\$5,056 56</u>

QUINCY ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$10,591 03
Steam plant,	24,164 11
Electric plant,	30,933 73
Meters,	
Transformers, }	59,927 70
Arc lamps, }	
Due for electric light and power,	2,278 86
Fuel on hand,	72 50
Carbons on hand,	25 00
Oil and waste on hand,	29 90
Incandescent lamps on hand,	21 00
Globes on hand,	40
Other materials on hand,	284 91
Fixtures on hand,	238 50
Horses, wagons, etc.,	874 42
Office furniture,	81 75
Cash on hand,	54 15
Total assets, as per books of the company,	\$129,577 96

LIABILITIES.

Capital stock,	\$89,700 00
Notes payable,	26,600 00
Unpaid bills,	2,869 04
Unpaid dividends,	81 00
Total liabilities, as per books of the company,	\$119,250 04
Profit and loss balance,	10,327 92
	\$129,577 96

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$22,022 55	
Income from sale of electric light and power,		\$28,299 58
Balance to profit and loss,	6,277 03	
	\$28,299 58	\$28,299 58

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$6,468 82
Balance of electric manufacturing account,		6,277 03
Rents,		25 00
Interest paid,	\$1,442 93	
Bad debts,	1,000 00	
Balance June 30, 1894,	10,327 92	
	\$12,770 85	\$12,770 85

ROXBURY GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$116,365 91
Machinery and manufacturing appliances,	305,984 69
Street mains,	372,317 01
Meters,	86,247 61

Due for gas,	\$20,894 85
Enrichers on hand,	147 00
Purifying materials on hand,	3,542 10
Other materials on hand,	537 91
Patent rights,	50,000 00
Sundry accounts due the company,	3,906 80
Cash on hand,	22,456 89
Notes receivable,	29,428 89
Gas on hand,	842 40
Total assets, as per books of the company,	\$1,012,672 06

LIABILITIES.

Capital stock,	\$600,000 00
Unpaid bills,	5,199 56
Deposits,	2,591 00
Total liabilities, as per books of the company,	\$607,790 56
Profit and loss balance,	404,881 50
	\$1,012,672 06

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$163,783 82	
Income from sale of gas,		\$195,707 02
Balance to profit and loss,	31,923 20	
	\$195,707 02	\$195,707 02

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$404,204 47
Balance of gas manufacturing account,		31,923 20
Interest received,		354 17
Rents,		1,294 66
Other items of income,		105 00
Dividends declared,	\$33,000 00	
Balance June 30, 1894,	404,881 50	
	\$437,881 50	\$437,881 50

SALEM ELECTRIC LIGHTING COMPANY.

ASSETS.

Real estate,	\$45,000 00
Steam plant,	85,000 00
Electric plant,	28,000 00
Electric lines and transformers,	74,000 00
Meters,	7,000 00
Lamps,	15,000 00
Due for electric light and power,	6,918 94
Fuel on hand,	3,485 00
Carbons on hand,	123 75
Incandescent lamps on hand,	805 48
Globes on hand,	58 04
Other materials on hand,	641 75
Horses, wagons, etc.,	500 00

Sundry accounts due the company,	\$49 79
Office furniture,	250 00
Cash on hand,	2,709 77
Notes receivable,	98 10
Investments,	4,000 00

Total assets, as per books of the company, \$273,640 62

LIABILITIES.

Capital stock,	\$175,000 00
Bonds issued,	50,000 00
Notes payable,	27,500 00
Unpaid bills,	2,842 98
Deposits,	199 34
Reserved fund,	14,169 65

Total liabilities, as per books of the company, \$269,711 97

Profit and loss balance, 3,928 65

\$273,640 62

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$63,313 21	
Income from sale of electric light and power,		\$96,392 88
Balance to profit and loss,	33,079 67	
	\$96,392 88	\$96,392 88

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$15,804 60
Balance of electric manufacturing account,		33,079 67
Jobbing account,		1,195 35
Other items of income,		124 43
Dividends declared,	\$10,500 00	
Interest paid,	4,341 45	
Depreciation,	30,639 30	
Other items,	794 65	
Balance June 30, 1894,	3,928 65	
	\$50,204 05	\$50,204 05

SALEM GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$149,041 42
Machinery and manufacturing appliances,	62,500 00
Street mains,	106,976 10
Meters,	13,965 15
Due for gas,	10,389 56
Gas coal on hand,	4,044 84
Tar on hand,	800 00
Enrichers on hand,	49 69
Purifying materials on hand,	42 66
Other materials on hand,	3,753 89
Stoves on hand,	1,054 45
Gas fixtures on hand,	541 78
Horses, wagons, etc.,	500 00
Sundry accounts due the company,	237 00

Office furniture,	\$200 00
Cash on hand,	813 43
Investments,	3,463 00
Total assets, as per books of the company,	<u>\$358,372 97</u>

LIABILITIES.

Capital stock,	\$300,000 00
Notes payable,	4,600 00
Deposits,	442 00
Amounts due from the company, not included above,	2,475 00
Total liabilities, as per books of the company,	<u>\$307,417 00</u>
Profit and loss balance,	50,955 97
	<u>\$358,372 97</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$42,688 01	
Income from sale of gas,		\$55,165 66
residuals,		4,069 13
Balance to profit and loss,	16,546 78	
	<u>\$59,234 79</u>	<u>\$59,234 79</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$47,210 64
Balance of gas manufacturing account,		16,546 78
Interest received,		10 90
Rents,		239 20
Other items of income,		53 93
Interest paid,	\$860 95	
Dividends declared,	12,000 00	
Depreciation,	244 53	
Balance June 30, 1894,	50,955 97	
	<u>\$64,061 45</u>	<u>\$64,061 45</u>

SOMERVILLE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$22,739 62
Steam plant,	47,934 65
Electric plant,	64,597 43
Electric lines,	137,939 29
Meters,	5,642 97
Transformers,	12,642 33
Arc lamps,	25,050 47
Wiring,	2,173 91
Due for electric light and power,	7,667 17
Fuel on hand,	425 78
Carbons on hand,	296 72
Oil and waste on hand,	118 67
Incandescent lamps on hand,	943 08
Globes on hand,	49 50
Other materials on hand,	2,727 81
Beiting on hand,	1,743 25

Electric fixtures and tools on hand,	\$1,228 95
Horses, wagons, etc.,	1,445 00
Sundry accounts due the company,	3,623 81
Office furniture,	538 58
Cash on hand,	3,263 79
Notes receivable,	10 28
Interest, advanced and unexpired,	897 72
Investments,	2,206 73

Total assets, as per books of the company, \$345,907 51

LIABILITIES.

Capital stock,	\$200,000 00
Bonds issued,	17,000 00
Notes payable,	107,779 53
Unpaid bills,	7,779 01

Total liabilities, as per books of the company, \$332,558 54

Profit and loss balance, 13,348 97

\$345,907 51

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$53,558 09	
Income from sale of electric light and power,		\$71,686 60
other sources,		212 96
Balance to profit and loss,	18,341 47	
	\$71,899 56	\$71,899 56

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$14,414 82
Balance of electric manufacturing account,		18,341 47
Interest paid,	\$7,407 32	
Dividends declared,	12,000 00	
Balance June 30, 1894,	13,348 97	
	\$32,756 29	\$32,756 29

SOUTH BOSTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$200,945 76
Machinery and manufacturing appliances, }	283,966 11
Street mains,	
Meters,	23,660 02
Due for gas,	7,445 43
Coke on hand,	834 00
Gas on hand,	136 80
Purifying materials on hand,	127 51
Other materials on hand,	1,103 37
Patent rights,	25,000 00
Sundry accounts due the company,	6,443 40
Cash on hand,	20,943 42
Notes receivable,	18,373 55
Investments,	20,000 00

Total assets, as per books of the company, \$608,979 37

LIABILITIES.

Capital stock,	\$440,000 00
Unpaid bills,	2,606 74
Deposits,	2,033 95
Amounts due from the company, not included above,	375 88
Total liabilities, as per books of the company,	\$445,016 57
Profit and loss balance,	163,962 80
	<u>\$608,979 37</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$90,974 39	
Income from sale of gas,		\$100,392 19
residuals,		20,409 43
Balance to profit and loss,	29,827 23	
	<u>\$120,801 62</u>	<u>\$120,801 62</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$161,044 64
Balance of gas manufacturing account,		29,827 23
Interest received,		1,510 66
Interest paid,	\$19 73	
Dividends declared,	26,400 00	
Depreciation,	2,000 00	
Balance June 30, 1894,	163,962 80	
	<u>\$192,382 53</u>	<u>\$192,382 53</u>

SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$5,515 49
Machinery and manufacturing appliances (gas),	1,041 83
Street mains (gas),	7,063 25
Meters (gas),	1,636 96
Due for gas,	294 10
Gas coal on hand,	25 75
Tar on hand,	6 00
Enrichers on hand,	76 00
Other gas materials on hand,	171 78
Gas fixtures on hand,	144 62
Real estate (electric),	6,668 70
Steam plant (electric),	15,808 24
Electric plant,	14,804 68
Electric lines,	15,893 70
Meters (electric),	173 62
Patent rights,	2,650 00
Due for electric light and power,	447 73
Carbons on hand,	85 20
Oil and waste on hand,	29 00
Incandescent lamps on hand,	68 50
Horses, wagons, etc.,	235 00
Sundry accounts due the company,	112 59
Office furniture,	125 50
Cash on hand,	128 36
Total assets, as per books of the company,	<u>\$73,228 58</u>

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	17,500 00
Unpaid bills,	998 72
Total liabilities, as per books of the company,	\$68,498 72
Profit and loss balance,	4,727 86
	<u>\$73,226 58</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$2,717 71	
{ electric,	7,400 01	
Income from sale of gas,		\$3,929 76
residuals,		8 55
sale of electric light and power,		9,931 40
Balance to profit and loss, { gas,	1,220 60	
{ electric,	2,531 39	
	<u>\$13,869 71</u>	<u>\$13,869 71</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1893,		\$5,049 77
Balance of gas manufacturing account,		1,220 60
Balance of electric manufacturing account,		2,531 39
Interest paid,	\$690 50	
Dividends declared,	2,850 00	
Depreciation,	533 40	
Balance June 30, 1894,	4,727 86	
	<u>\$8,801 76</u>	<u>\$8,801 76</u>

SOUTH HADLEY FALLS ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	\$1,249 71
Electric plant,	5,089 29
Electric lines, }	
Meters, . }	3,661 00
Transformers,	
Due for electric light and power,	109 20
Incandescent lamps on hand,	40 00
Other materials on hand,	100 00
Total assets, as per books of the company,	<u>\$10,249 20</u>

LIABILITIES.

Capital stock,	\$7,000 00
Notes payable,	3,249 20
Total liabilities, as per books of the company,	<u>\$10,249 20</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$2,614 41	
Income from sale of electric light and power,		\$3,634 07
Balance to profit and loss,	1,019 66	
	<u>\$3,634 07</u>	<u>\$3,634 07</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of electric manufacturing account, . . .		\$1,019 66
Interest paid,	\$436 57	
Depreciation,	583 09	
	<u>\$1,019 66</u>	<u>\$1,019 66</u>

SPENCER GAS COMPANY.

ASSETS.

Real estate (gas),	\$22,760 73
Machinery and manufacturing appliances (gas),	76,311 05
Street mains (gas),	36,216 81
Meters (gas),	3,704 02
Due for gas,	3,630 46
Gas coal on hand,	338 40
Enrichers on hand,	166 04
Purifying materials on hand,	15 00
Stoves on hand,	2,284 00
Gas fixtures on hand,	412 00
Pipe and fittings,	683 10
Electric plant,	24,869 67
Electric lines,	
Meters (electric),	
Transformers,	
Arc lamps,	
Patent rights,	
Due for electric light and power,	366 23
Carbons on hand,	12 00
Oil and waste on hand,	32 00
Globes on hand,	7 00
Sundry accounts due the company,	5,266 76
Office furniture,	380 00
Tools,	475 00
Total assets, as per books of the company,	<u>\$177,930 27</u>
Profit and loss balance,	9,902 89
	<u>\$187,833 16</u>

LIABILITIES.

Capital stock,	\$85,000 00
Bonds issued,	85,000 00
Unpaid bills,	1,661 00
Interest due but not paid,	4,840 00
Amounts due from the company, not included above,	11,332 16
Total liabilities, as per books of the company,	<u>\$187,833 16</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$10,654 22	
{ electric,	4,287 27	
Income from sale of gas,		\$12,570 41
other sources (gas),		600 00
sale of electric light and power,		5,338 42
other sources (electric),		120 00
Balance to profit and loss, { gas,	2,516 19	
{ electric,	1,171 15	
	<u>\$18,628 83</u>	<u>\$18,628 83</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,	\$7,160 56	
Balance of gas manufacturing account,		\$2,516 19
Balance of electric manufacturing account,		1,171 15
Rents,		820 00
Interest paid,	7,249 67	
Balance June 30, 1894,		9,902 89
	<hr/>	<hr/>
	\$14,410 23	\$14,410 23

SPRINGFIELD ELECTRIC.

(See UNITED ELECTRIC LIGHT COMPANY.)

SPRINGFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$177,375 94
Machinery and manufacturing appliances,	159,622 51
Street mains,	182,713 70
Meters,	33,484 21
Due for gas,	13,784 90
Gas coal on hand,	2,156 75
Coke on hand,	676 00
Tar on hand,	2,100 00
Enrichers on hand,	1,971 99
Purifying materials on hand,	255 70
Other materials on hand and gas engines,	3,692 69
Stoves on hand,	928 20
Gas burners on hand,	548 04
Real estate (steam),	
Steam plant,	60,788 60
Steam fittings,	
Due for steam,	4,593 17
Fuel on hand (steam),	413 89
Horses, wagons, etc.,	1,500 00
Sundry accounts due the company,	5,830 95
Office furniture,	965 00
Cash on hand,	23,478 80
Notes receivable,	531 72

Total assets, as per books of the company, \$677,313 06

LIABILITIES.

Capital stock,	\$500,000 00
Notes payable,	25,000 00
Deposits,	1,095 56
Extension reserve,	53,096 66
Amounts due from the company, not included above,	3,823 62

Total liabilities, as per books of the company, \$583,015 84

Profit and loss balance, 94,297 22

\$677,313 06

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$102,904 49	
Income from sale of gas,		\$127,080 99
residuals,		17,118 43
Balance to profit and loss,	41,294 93	
	<hr/>	<hr/>
	\$144,199 42	\$144,199 42

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$103,020 48
Balance of gas manufacturing account,		41,294 93
Interest received,		613 32
Rents,		984 69
Other items of income,		2 26
Interest paid,	\$1,264 52	
Dividends declared,	40,000 00	
Reserved fund,	10,241 31	
Other items,	112 63	
Balance June 30, 1894,	94,297 22	
	<hr/>	<hr/>
	\$145,915 68	\$145,915 68

STOUGHTON GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$5,000 00
Machinery and manufacturing appliances (gas),	2,510 58
Street mains (gas),	4,731 23
Meters (gas),	623 38
Due for gas,	306 48
Enrichers on hand,	123 04
Other gas materials on hand,	41 50
Real estate (electric),	2,900 00
Steam plant (electric),	1,750 00
Electric plant,	5,679 39
Arc lamps,	1,675 00
Due for electric light and power,	330 06
Fuel on hand (electric),	600 00
Carbons on hand,	25 00
Oil and waste on hand,	17 00
Globes on hand,	4 50
Other electric materials on hand,	73 50
Cash on hand,	409 55

Total assets, as per books of the company, \$26,800 21

LIABILITIES.

Capital stock,	\$24,000 00
Unpaid bills,	395 99
Unpaid dividends,	105 96

Total liabilities, as per books of the company, \$24,501 95

Profit and loss balance, 2,298 26

\$26,800 21

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$2,595 92	
{ electric,	2,073 50	
Income from sale of gas,		\$3,024 80
sale of electric light and power,		3,513 66
Balance to profit and loss, { gas,	428 88	
{ electric,	1,440 16	
	<u>\$6,538 46</u>	<u>\$6,538 46</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$1,869 22
Balance of gas manufacturing account,		428 88
Balance of electric manufacturing account,		1,440 16
Dividends declared,	\$1,440 00	
Balance June 30, 1894,	2,298 26	
	<u>\$3,738 26</u>	<u>\$3,738 26</u>

SUBURBAN LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$12,086 80
Steam plant,	
Electric plant,	
Electric lines,	
Meters,	238,835 04
Transformers,	
Arc lamps,	
Franchise,	75,000 00
Due for electric light and power,	6,862 55
Fuel on hand,	33 91
Carbons on hand,	255 11
Oil and waste on hand,	113 00
Incandescent lamps on hand,	1,911 83
Globes on hand,	58 20
Other materials on hand,	1,322 06
Office furniture,	760 80
Cash on hand,	143 02
Notes receivable,	161 41
Unexpired insurance and telephone,	785 03
Total assets, as per books of the company,	<u>\$338,328 76</u>

LIABILITIES.

Capital stock,	\$174,400 00
Bonds issued,	103,500 00
Notes payable,	38,892 63
Unpaid bills,	8,580 61
Interest due but not paid,	2,520 00
Amounts due from the company, not included above,	7,694 14

Total liabilities, as per books of the company,	<u>\$335,587 38</u>
Profit and loss balance,	2,741 38
	<u>\$338,328 76</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$59,355 13	
Income from sale of electric light and power, . .		\$65,335 16
other sources,		11,379 95
Balance to profit and loss,	17,359 98	
	<hr/>	<hr/>
	\$76,715 11	\$76,715 11

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,	\$2,928 11	
Balance of electric manufacturing account, . .		\$17,359 98
Other items of income,		312 51
Interest paid,	11,313 37	
Other items,	689 63	
Balance June 30, 1894,	2,741 38	
	<hr/>	<hr/>
	\$17,672 49	\$17,672 49

TAUNTON ELECTRIC LIGHTING COMPANY.

ASSETS.

Real estate,	\$16,095 33
Steam plant,	29,186 66
Electric plant,	35,787 76
Electric lines, }	
Meters, }	
Transformers, }	19,945 31
Arc lamps, }	
Due for electric light and power,	2,592 57
Fuel on hand,	10 00
Carbons on hand,	54 00
Oil and waste on hand,	25 00
Incandescent lamps on hand,	238 00
Globes on hand,	48 00
Other materials on hand,	72 50
Horses, wagons, etc.,	300 00
Cash on hand,	338 97
	<hr/>
Total assets, as per books of the company,	\$104,694 10

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	28,000 00
Unpaid bills,	2,141 32
	<hr/>
Total liabilities, as per books of the company,	\$80,141 32
Profit and loss balance,	24,552 78
	<hr/>
	\$104,694 10

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$22,058 43	
Income from sale of electric light and power, . .		\$26,355 73
Balance to profit and loss,	4,297 30	
	<hr/>	<hr/>
	\$26,355 73	\$26,355 73

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1893,		\$21,337 72
Balance of electric manufacturing account,		4,297 30
Wiring account,		2,275 55
Other items of income,		1,387 63
Interest paid,	\$1,245 42	
Dividends declared,	3,500 00	
Balance June 30, 1894,	24,552 78	
	<u>\$29,298 20</u>	<u>\$29,298 20</u>

TAUNTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$26,500 00
Machinery and manufacturing appliances,	53,500 00
Due for gas,	14,442 78
Gas coal on hand,	2,000 00
Coke on hand,	3 50
Tar on hand,	1,680 00
Enrichers on hand,	6 06
Purifying materials on hand,	69 00
Other materials on hand,	245 00
Stoves on hand,	896 79
Gas fixtures on hand,	2,459 14
Lungren lamps,	320 20
Ammoniacal liquor,	18 00
Sundry accounts due the company,	2,944 22
Cash on hand,	6,844 02
Total assets, as per books of the company,	<u>\$111,928 71</u>

LIABILITIES.

Capital stock,	\$80,000 00
Bills payable,	5,500 00
Deposits,	161 00
Total liabilities, as per books of the company,	<u>\$85,661 00</u>
Profit and loss balance,	26,267 71

\$111,928 71

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$40,857 07	
Income from sale of gas,		\$54,087 97
residuals,		4,435 95
other sources,		259 09
Balance to profit and loss,	17,925 94	
	<u>\$58,783 01</u>	<u>\$58,783 01</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1893,		\$20,784 35
Balance of gas manufacturing account,		17,925 94
Rents,		163 20
Dividends declared,	\$8,000 00	
Depreciation,	4,605 78	
Balance June 30, 1894,	26,267 71	
	<u>\$38,873 49</u>	<u>\$38,873 49</u>

TURNER'S FALLS.

(See FRANKLIN ELECTRIC LIGHT COMPANY.)

UNION ELECTRIC LIGHT COMPANY OF FRANKLIN.

ASSETS.	
Real estate,	\$1,833 50
Steam plant,	5,347 72
Electric plant,	7,965 64
Electric lines,	26,681 71
Meters,	1,629 99
Transformers,	2,740 61
Arc lamps,	2,621 50
Due for electric light and power,	1,731 56
Motors and tools on hand,	16 00
Electric fixtures on hand, }	408 02
Horses, wagons, etc., }	
Office furniture,	90 97
Cash on hand,	1,069 26
Advance insurance and interest,	160 20
Total assets, as per books of the company,	\$55,296 68
Profit and loss balance,	105 29
	<u>\$55,401 68</u>
LIABILITIES.	
Capital stock,	\$20,000 00
Bonds issued,	30,000 00
Notes payable,	3,004 42
Unpaid bills,	1,647 55
Unpaid dividends,	750 00
Total liabilities, as per books of the company,	<u>\$55,401 97</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,387 55	
Income from sale of electric light and power,		\$9,523 50
Balance to profit and loss,	2,135 95	
	<u>\$9,523 50</u>	<u>\$9,523 50</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,	\$228 39	
Balance of electric manufacturing account,		\$2,135 95
Other items of income,		987 15
Dividends declared,	3,000 00	
Balance June 30, 1894,		105 29
	<u>\$3,228 39</u>	<u>\$3,228 39</u>

UNITED ELECTRIC LIGHT COMPANY OF SPRINGFIELD.

ASSETS.	
Real estate,	\$104,453 59
Steam plant,	134,755 85
Electric plant,	171,143 75
Electric lines,	127,636 30
Meters,	9,796 18

Transformers,	\$10,097 96
Due for electric light and power,	19,247 12
Fuel on hand,	577 63
Carbons on hand,	1,428 75
Incandescent lamps on hand,	4,708 24
Globes on hand,	379 32
Motors on hand,	35,000 61
Horses, wagons, etc.,	694 00
Sundry accounts due the company,	4,873 39
Office furniture,	500 00
Cash on hand,	1,212 67
Investments,	123,606 00
Total assets, as per books of the company,	<u>\$750,111 36</u>

LIABILITIES.

Capital stock,	\$500,000 00
Notes payable,	152,500 00
Unpaid bills,	11,356 70
Depreciation fund,	75,000 00
Total liabilities, as per books of the company,	<u>\$738,856 70</u>
Profit and loss balance,	11,254 66
	<u>\$750,111 36</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$95,592 47	
Income from sale of electric light and power,		\$171,346 31
Balance to profit and loss,	75,753 84	
	<u>\$171,346 31</u>	<u>\$171,346 31</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$9,268 77
Balance of electric manufacturing account,		75,753 84
Rents,		973 00
Other items of income,		3,910 68
Dividends declared,	\$30,000 00	
Interest paid,	10,993 02	
Depreciation fund,	37,658 61	
Balance June 30, 1894,	11,254 66	
	<u>\$89,906 29</u>	<u>\$89,906 29</u>

UXBRIDGE AND NORTHBRIDGE ELECTRIC COMPANY.

ASSETS.

Real estate,	\$6,719 21
Steam plant,	10,090 01
Electric plant,	10,105 51
Electric lines,	36,783 06
Meters,	1,551 58
Due for electric light and power,	1,697 50
Fuel on hand,	555 00
Carbons on hand,	41 30
Oil and waste on hand,	116 25
Incandescent lamps on hand,	284 67
Other materials on hand,	1,323 07

Electric fixtures on hand,	\$861 43
Sundry accounts due the company,	58 53
Office furniture,	176 62
Total assets, as per books of the company,	<u>\$70,263 74</u>

LIABILITIES.

Capital stock,	\$39,200 00
Notes payable,	26,398 35
Unpaid bills,	2,000 86
Total liabilities, as per books of the company,	<u>\$67,599 21</u>
Profit and loss balance,	2,664 53
	<u>\$70,263 74</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$5,088 01	
Income from sale of electric light and power,		\$10,338 03
Balance to profit and loss,	2,250 02	
	<u>\$10,338 03</u>	<u>\$10,338 03</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1893,		\$1,768 18
Balance of electric manufacturing account,		2,250 02
Jobbing account,		32 52
Interest paid,	\$1,386 19	
Balance June 30, 1894,	2,664 53	
	<u>\$4,050 72</u>	<u>\$4,050 72</u>

WAKEFIELD.

(See CITIZEN'S GAS LIGHT COMPANY OF READING, ETC.)

WALTHAM GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$20,098 35
Machinery and manufacturing appliances (gas),	80,690 04
Street mains (gas),	50,800 00
Meters (gas),	6,000 00
Due for gas,	4,286 77
Gas coal on hand,	166 85
Coke on hand,	63 00
Tar on hand,	1,560 00
Purifying materials on hand,	75 00
Other gas materials on hand,	1,099 52
Stoves on hand,	293 30
Gas fixtures on hand,	311 78
Real estate (electric),	13,265 92
Steam plant (electric),	38,138 39
Electric plant,	41,561 38
Electric lines,	28,939 57
Meters (electric),	3,573 80
Transformers,	5,200 36
Due for electric light and power,	5,305 99

Fuel on hand (electric),	\$1,658 58
Carbons on hand,	191 21
Oil and waste on hand,	56 53
Incandescent lamps on hand,	191 55
Globes on hand,	14 00
Other electric materials on hand,	1,419 25
Horses, wagons, etc.,	442 00
Sundry accounts due the company,	2,791 84
Office furniture,	1,175 38
Cash on hand,	5,687 95
Total assets, as per books of the company,	\$314,958 31

LIABILITIES.

Capital stock,	\$140,000 00
Bonds issued,	50,000 00
Notes payable,	21,000 00
Total liabilities, as per books of the company,	\$211,000 00
Profit and loss balance,	103,958 31
	\$314,958 31

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$34,012 12	
{ electric,	33,722 10	
Income from sale of gas,		\$37,998 63
residuals,		5,775 11
sale of electric light and power,		39,525 39
Balance to profit and loss, { gas,	9,761 62	
{ electric,	5,803 29	
	\$83,299 13	\$83,299 13

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$101,162 90
Balance of gas manufacturing account,		9,761 62
Balance of electric manufacturing account,		5,803 29
Jobbing account,		73 57
Interest paid,	\$3,548 45	
Dividends declared,	8,400 00	
Other items,	894 62	
Balance June 30, 1894,	103,958 31	
	\$116,801 38	\$116,801 38

WARE ELECTRIC COMPANY.

ASSETS.

Real estate,	\$6,630 23
Steam plant,	7,705 40
Electric plant,	6,981 46
Electric lines,	
Meters,	
Transformers,	20,169 14
Arc lamps,	
Due for electric light and power,	578 24
Fuel on hand,	100 00
Carbons on hand,	40 50
Oil and waste on hand,	30 25

Incandescent lamps on hand,	\$35 00
Globes on hand,	5 00
Other materials on hand,	213 97
Office furniture, tools, etc.,	256 80
Cash on hand,	765 53
Insurance unexpired,	70 00

Total assets, as per books of the company, \$43,581 52

LIABILITIES.

Capital stock,	\$27,300 00
Notes payable,	14,100 00
Reserved fund,	605 89

Total liabilities, as per books of the company, \$42,005 89

Profit and loss balance, 1,575 63

\$43,581 52

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,020 65	
Income from sale of electric light and power,		\$7,668 56
Balance to profit and loss,	2,647 91	
	\$7,668 56	\$7,668 56

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$1,021 03
Balance of electric manufacturing account,		2,647 91
Interest received,		38 15
Interest paid,	\$931 46	
Dividends declared,	1,200 00	
Balance June 30, 1894,	1,575 63	
	\$3,707 09	\$3,707 09

WEBSTER ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$8,500 00
Machinery and manufacturing appliances (gas),	10,322 91
Street mains (gas),	10,003 10
Meters (gas),	2,093 33
Due for gas,	387 66
Gas coal on hand,	115 00
Tar on hand,	60 00
Gas on hand,	25 00
Stoves on hand,	30 20
Tools on hand,	28 60
Real estate (electric),	9,795 14
Steam plant (electric),	11,634 81
Electric plant,	16,102 90
Electric lines,	3,999 89
Meters (electric),	169 90
Transformers,	2,606 30
Arc lamps,	6,132 30
Due for electric light and power,	969 22

Fuel on hand (electric),	\$154 00
Carbons on hand,	26 25
Oil and waste on hand,	14 80
Incandescent lamps on hand,	199 70
Globes on hand,	34 67
Other electric materials on hand,	86 99
Office furniture,	137 55
Cash on hand,	1,447 71
Tools on hand,	120 65
Insurance unexpired,	79 69

Total assets, as per books of the company, \$85,278 27

LIABILITIES.

Capital stock,	\$45,000 00
Bonds issued,	30,000 00
Notes payable,	2,875 00
Unpaid bills,	345 81
Interest due but not paid,	903 34

Total liabilities, as per books of the company, \$79,124 15
Profit and loss balance, 6,154 12

\$85,278 27

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$3,197 45	
{ electric,	6,955 74	
Income from sale of gas,		\$3,958 24
residuals,		261 35
other sources (gas),		18 00
sale of electric light and power,		9,849 87
Balance to profit and loss, { gas,	1,040 14	
{ electric,	2,894 13	
	\$14,087 46	\$14,087 46

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$5,049 09
Balance of gas manufacturing account,		1,040 14
Balance of electric manufacturing account,		2,894 13
Interest paid,	\$1,904 24	
Dividends declared,	900 00	
Other items,	25 00	
Balance June 30, 1894,	6,154 12	
	\$8,983 36	\$8,983 36

WESTBOROUGH ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$5,855 08
Steam plant,	7,192 68
Electric plant,	12,751 56
Electric lines,	14,330 63
Meters,	1,067 92
Transformers,	2,900 81

Arc lamps,	\$885 22
Franchise,	4,500 00
Due for electric light and power,	1,212 80
Carbons on hand,	15 75
Oil and waste on hand,	73 26
Incandescent lamps on hand,	178 80
Globes on hand,	17 00
Other materials on hand,	516 79
Sundry accounts due the company,	336 99
Office furniture,	160 00
Cash on hand,	144 74

Total assets, as per books of the company, \$52,130 03

LIABILITIES.

Capital stock,	\$25,000 00
Notes payable,	21,700 00
Unpaid bills,	2,935 47
Interest due but not paid,	213 02

Total liabilities, as per books of the company, \$49,848 49

Profit and loss balance, 2,281 54

\$52,130 03

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,312 72	
Income from sale of electric light and power,		\$7,995 74
other sources,		37 50
Balance to profit and loss,	1,720 52	
	\$8,033 24	\$8,033 24

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$1,456 65
Balance of electric manufacturing account,		1,720 52
Rents,		108 01
Other items of income,		80 12
Interest paid,	\$1,063 76	
Balance June 30, 1894,	2,281 54	
	\$3,365 30	\$3,365 30

WESTFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$24,618 12
Machinery and manufacturing appliances (gas),	25,948 11
Street mains (gas),	15,891 13
Meters (gas),	2,331 86
Due for gas,	3,181 47
Gas coal on hand,	543 75
Services,	1,907 75
Enrichers on hand,	151 30
Purifying materials on hand,	78 00
Stoves on hand,	167 96
Gas fixtures on hand,	222 64

Real estate (electric),	\$9,406 01
Steam plant (electric),	6,152 88
Electric plant,	8,271 60
Electric lines,	8,793 01
Meters (electric),	20 33
Transformers,	1,600 43
Arc lamps,	3,935 01
Due for electric light and power,	1,431 87
Fuel on hand (electric),	294 50
Carbons on hand,	72 00
Oil and waste on hand,	32 85
Globes on hand,	12 80
Electric supplies on hand,	27 45
Sundry accounts due the company,	102 30
Cash on hand,	462 10
Total assets, as per books of the company,	<u>\$115,657 23</u>

LIABILITIES.

Capital stock,	\$54,000 00
Notes payable,	45,225 00
Unpaid bills,	1,592 31
Depreciation fund,	5,370 58
Total liabilities, as per books of the company,	<u>\$106,187 89</u>
Profit and loss balance,	9,469 34
	<u>\$115,657 23</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$9,439 17	
{ electric,	7,049 75	
Income from sale of gas,		\$14,566 51
residuals,		1,162 44
sale of electric light and power,		10,820 22
Balance to profit and loss, { gas,	6,289 78	
{ electric,	3,770 47	
	<u>\$26,549 17</u>	<u>\$26,549 17</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$13,723 57
Balance of gas manufacturing account,		6,289 78
Balance of electric manufacturing account,		3,770 47
Rents,		121 03
Interest paid,	\$1,894 72	
Dividends declared,	4,320 00	
Depreciation (gas),	7,430 00	
Depreciation fund,	790 79	
Balance June 30, 1894,	9,469 34	
	<u>\$23,904 85</u>	<u>\$23,904 85</u>

WEYMOUTH LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$13,153 79
Steam plant,	17,472 18
Electric plant,	29,220 41

Electric lines,	\$78,499 95
Meters,	1,122 01
Arc lamps,	2,661 94
Due for electric light and power,	4,629 56
Fuel on hand,	277 25
Carbons on hand,	47 00
Oil and waste on hand,	56 50
Incandescent lamps on hand,	74 91
Other materials on hand,	238 32
Horses, wagons, etc.,	356 50
Sundry accounts due the company,	25,822 61
Office furniture, tools, etc.,	263 90
Cash on hand,	1,643 02
Unexpired insurance,	197 00
Total assets, as per books of the company,	<u>\$175,736 85</u>

LIABILITIES.

Capital stock,	\$75,000 00
Bonds issued,	75,000 00
Notes payable,	7,124 73
Unpaid bills,	5,049 14
Interest due but not paid,	8,520 00
Total liabilities, as per books of the company,	<u>\$170,693 87</u>
Profit and loss balance,	5,042 98
	<u>\$175,736 85</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$16,021 71	
Income from sale of electric light and power,		\$21,307 57
other sources,		159 91
Balance to profit and loss,	5,445 77	
	<u>\$21,467 48</u>	<u>\$21,467 48</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$4,737 35
Balance of electric manufacturing account,		5,445 77
Interest paid,	\$4,633 59	
Depreciation,	257 70	
Jobbing account,	248 85	
Balance June 30, 1894,	5,042 98	
	<u>\$10,183 12</u>	<u>\$10,183 12</u>

WHITMAN ELECTRIC COMPANY.

ASSETS.

Real estate,	\$6,138 98
Steam plant,	16,031 39
Electric plant,	15,450 23
Electric lines,	17,292 10
Meters,	1,535 98
Transformers,	3,884 80
Arc lamps,	2,982 92

Treasury bonds,	\$5,000 00
Due for electric light and power,	1,608 06
Fuel on hand,	153 25
Carbons on hand,	65 70
Oil and waste on hand,	50 00
Globes on hand,	4 56
Other materials on hand,	355 00
Tools on hand,	79 00
Horses, wagons, etc.,	155 00
Office furniture,	281 98
Cash on hand,	174 51
Notes receivable,	1,245 00
Unexpired insurance,	31 22

Total assets, as per books of the company,	\$72,519 14
Profit and loss balance,	2,291 29

\$74,811 03

LIABILITIES.

Capital stock,	\$35,000 00
Bonds issued,	30,000 00
Notes payable,	1,600 00
Unpaid bills,	6,641 03
Interest due but not paid,	1,570 00

Total liabilities, as per books of the company,	\$74,811 03
---	-------------

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$9,022 64	
Income from sale of electric light and power,		\$10,484 95
other sources,		9 53
Balance to profit and loss,	1,471 84	
	<hr/> \$10,494 48	<hr/> \$10,494 48

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,	\$1,680 74	
Balance of electric manufacturing account,		\$1,471 84
Interest paid,	1,519 60	
Other items,	562 79	
Balance June 30, 1894,		2,291 29
	<hr/> \$3,763 13	<hr/> \$3,763 13

WILLIAMSTOWN GAS COMPANY.

ASSETS.

Real estate,	\$11,912 92
Machinery and manufacturing appliances, }	21,290 60
Street mains,	
Meters,	568 56
Due for gas,	413 15
Oil on hand,	73 00
Wood on hand,	214 00

Pipe and supplies on hand,	\$513 56
Gas fixtures on hand,	75 99
Horses, wagons, etc.,	70 00
Sundry accounts due the company,	293 20
Cash on hand,	8 19

Total assets, as per books of the company, \$35,433 17

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	10,000 00
Notes payable,	3,311 28
Unpaid bills,	53 67

Total liabilities, as per books of the company, \$33,364 95

Profit and loss balance, 2,068 22

\$35,433 17

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$2,645 56	
Income from sale of gas,		\$4,275 40
Balance to profit and loss,	1,629 84	
	\$4,275 40	\$4,275 40

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$263 48
Balance of gas manufacturing account,		1,629 84
Fixture account,		937 16
Other items of income,		22 73
Interest paid,	\$750 51	
Other items,	34 48	
Balance June 30, 1894,	2,068 22	
	\$2,853 21	\$2,853 21

WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Steam plant,	\$1,359 76
Electric plant,	10,878 46
Electric lines,	12,916 99
Meters,	1,509 09
Arc lamps,	1,961 16
Due for electric light and power,	631 19
Carbons on hand,	70 13
Oil and waste on hand,	34 24
Incandescent lamps on hand,	14 50
Globes on hand,	50 48
Other materials on hand,	85 60
Horses, wagons, etc.,	125 00
Sundry accounts due the company,	62 68
Office furniture,	6 00
Cash on hand,	124 52

Tools,	\$122 21
Unexpired insurance,	58 69
<hr/>	
Total assets, as per books of the company,	\$30,010 70
Profit and loss balance,	662 28
<hr/>	
	\$30,672 98
<hr/>	
LIABILITIES.	
Capital stock,	\$12,000 00
Bonds issued,	12,000 00
Notes payable,	6,360 00
Unpaid bills,	312 98
<hr/>	
Total liabilities, as per books of the company,	\$30,672 98

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,399 10	
Income from sale of electric light and power,		\$5,600 72
Other sources,		163 49
Balance to profit and loss,	1,355 11	
<hr/>		
	\$5,754 21	\$5,754 21

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,	\$1,013 17	
Balance of electric manufacturing account,		\$1,355 11
Others items of income,		120 20
Interest paid,	1,033 67	
Other items,	90 75	
Balance June 30, 1894,		662 28
<hr/>		
	\$2,137 59	\$2,137 59

WOBURN ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$22,640 53
Steam plant,	44,214 43
Electric plant,	63,817 83
Electric lines,	158,844 18
Meters,	
Transformers,	
Arc lamps,	
Patent rights,	21,000 00
Due for electric light and power,	7,956 50
Fuel on hand,	57 73
Carbons on hand,	15 50
Oil and waste on hand,	100 50
Incandescent lamps on hand,	107 55
Globes on hand,	12 50
Other materials on hand,	360 46
Electric fixtures on hand,	1,018 75
Horses, wagons, etc.,	570 00
Sundry accounts due the company,	3,424 16

Office furniture,	\$345 60
Cash on hand,	1,292 06
Notes receivable,	9,199 01

Total assets, as per books of the company,	\$334,977 29
Profit and loss balance,	19,913 48

\$354,890 77

LIABILITIES.

Capital stock,	\$120,000 00
Bonds issued,	100,000 00
Notes payable,	120,197 97
Unpaid bills,	10,673 74
Interest due but not paid,	4,019 06

Total liabilities, as per books of the company,	\$354,890 77
---	--------------

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$33,912 19	
Income from sale of electric light and power,		\$42,113 76
Balance to profit and loss,	8,201 57	
	<hr/> \$42,113 76	<hr/> \$42,113 76

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,	\$18,916 04	
Balance of electric manufacturing account,		\$8,201 57
Interest paid,	9,199 01	
Balance June 30, 1894,		19,913 48
	<hr/> \$28,115 05	<hr/> \$28,115 05

WOBURN GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$9,500 00
Machinery and manufacturing appliances,	28,000 00
Street mains,	28,979 43
Meters,	3,000 00
Due for gas,	1,960 40
Gas coal on hand,	2,820 00
Coke on hand,	150 00
Tar on hand,	450 00
Enrichers on hand,	85 00
Purifying materials on hand,	202 68
Other materials on hand,	260 00
Sundry accounts due the company,	190 00
Office furniture,	219 50
Cash on hand,	4,680 74
Investments,	500 00

Total assets, as per books of the company,	\$80,997 75
--	-------------

LIABILITIES.

Capital stock,	\$45,100 00
Deposits,	15 00

Total liabilities, as per books of the company,	\$45,115 00
Profit and loss balance,	35,882 75

\$80,997 75

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$10,639 22	
Income from sale of gas,		\$12,986 32
residuals,		1,954 82
other sources,		38 50
Balance to profit and loss,	4,340 42	
	<hr/>	<hr/>
	\$14,979 64	\$14,979 64

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$35,660 02
Balance of gas manufacturing account,		4,340 42
Interest received,		131 44
Jobbing account,		353 14
Dividends declared,	\$2,706 00	
Construction charged off,	1,896 27	
Balance June 30, 1894,	35,882 75	
	<hr/>	<hr/>
	\$40,485 02	\$40,485 02

WORCESTER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$75,000 00
Steam plant,	54,730 53
Electric plant,	79,000 61
Electric lines,	53,245 14
Meters,	4,533 22
Transformers,	8,866 76
Arc lamps,	22,783 63
Due for electric light and power,	11,462 00
Fuel on hand,	1,834 44
Carbons on hand,	2,280 00
Oil and waste on hand,	67 54
Incandescent lamps on hand,	583 00
Globes on hand,	323 63
Other materials on hand,	2,696 71
Electric fixtures and tools on hand,	2,003 07
Horses, wagons, etc.,	943 00
Sundry accounts due the company,	211 08
Office furniture,	1,101 32
Cash on hand,	27,604 91

Total assets, as per books of the company, \$349,270 59

LIABILITIES.

Capital stock,	\$200,000 00
Bonds issued,	100,000 00
Notes payable,	4,500 24

Total liabilities, as per books of the company, \$304,500 24
 Profit and loss balance, 44,770 35

\$349,270 59

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$73,724 69	
Income from sale of electric light and power, . . .		\$136,736 97
Balance to profit and loss,	63,012 28	
	<u>\$136,736 97</u>	<u>\$136,736 97</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$43,521 42
Balance of electric manufacturing account,		63,012 28
Interest received,		439 60
Interest paid,	\$5,000 00	
Dividends declared,	16,000 00	
Depreciation,	41,202 95	
Balance June 30, 1894,	44,770 35	
	<u>\$106,973 30</u>	<u>\$106,973 30</u>

WORCESTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$141,360 00
Machinery and manufacturing appliances,	258,640 00
Street mains,	224,880 73
Meters,	21,445 97
Due for gas,	827 32
Gas coal on hand,	16,167 23
Coke on hand,	2,025 00
Tar on hand,	1,700 00
Enrichers on hand,	6,979 81
Stoves on hand,	1,450 00
Gas fixtures on hand, }	
Cash on hand,	11,228 61
Investments,	3,352 50
Total assets, as per books of the company,	<u>\$690,057 17</u>

LIABILITIES.

Capital stock,	\$500,000 00
Bonds issued,	100,000 00
Notes payable,	28,000 00
Deposits,	3,162 76
Unpaid dividends,	10,140 00
Total liabilities, as per books of the company,	<u>\$641,302 76</u>
Profit and loss balance,	48,754 41
	<u>\$690,057 17</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$131,389 26	
Income from sale of gas,		\$199,932 81
residuals,		12,788 16
other sources,		114 25
Balance to profit and loss,	81,445 96	
	<u>\$212,835 22</u>	<u>\$212,835 22</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$49,909 71
Balance of gas manufacturing account,		81,445 96
Interest received,		265 34
Other items of income,		29 49
Interest paid,	\$7,204 36	
Dividends declared,	40,000 00	
Depreciation,	34,445 99	
Stoves and fixtures,	1,245 74	
Balance June 30, 1894,	48,754 41	
	<hr/>	<hr/>
	\$131,650 50	\$131,650 50

APPENDIX B.

SPECIAL REPORT UPON CERTAIN GAS COMPANIES IN BOSTON.

COMMONWEALTH OF MASSACHUSETTS.

OFFICE OF THE BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS,

March 26, 1894.

To the Honorable Senate and House of Representatives.

We have the honor to acknowledge the receipt, on the twenty-eighth day of February last, of an order, of which the following is a copy : —

Whereas, The price of gas in Boston and vicinity has been reduced by order of the Board of Gas Commissioners from \$1.30 per thousand feet to \$1.00 per thousand feet; and

Whereas, It is alleged that the amount charged on the gas bills since the said reduction has increased instead of diminished by reason of the increase of pressure without any increase of illuminating power; therefore, be it

Ordered, That the Board of Gas and Electric Light Commissioners be requested to investigate the methods of the gas companies operating in and around Boston and determine whether in their judgment the gas consumers are being fairly and honestly dealt with and whether the gas meters register accurately, and report their findings to the Legislature within four weeks from the time of the adoption of this order.

In reply we respectfully submit the following : —

The Board proceeded to investigate those companies in Boston and vicinity, which had been ordered within a year to reduce their prices for gas, — the seven companies enumerated in the following tables.

The prices of gas charged by the following companies during the periods covered by the investigations into the gas bills were as follows : —

First Period — Before Reduction in Price was Ordered.

	Gross Rate per M.	Discount per M. for Prompt Payment.	Rate per M. paid, less Discount.
Boston Gas Light Company, . . .	\$1 30	None.	\$1 30
Roxbury Gas Light Company, . . .	1 70	20 cents.	1 50
Dorchester Gas Light Company, . . .	1 70	20 cents.	1 50
South Boston Gas Light Company, . . .	1 70	20 cents.	1 50
East Boston Gas Company, . . .	1 75	None.	1 75
Brookline Gas Light Company, . . .	1 90	None.	1 90
Chelsea Gas Light Company, . . .	2 00	20 cents.*	—

* 1.75 to consumers of over 400,000; 1.60 to consumers of over 1,000,000.

Second Period — After Reduction in Price was Ordered.

	Gross Rate Per M.	Time of Reduc- tion of Price.	Discount or Prompt Payment.	Rate per M. paid, less Discount.
Boston Gas Light Company, . .	\$1 00	May 1, 1893.	None.	\$1 00
Roxbury Gas Light Company, . .	1 10	Jan. 1, 1894.	10 cents.	1 00
Dorchester Gas Light Company, . .	1 40	July 1, 1893.	10 cents.	1 30
South Boston Gas Light Company, . .	1 40	July 1, 1893.	10 cents.	1 30
East Boston Gas Company, . .	1 60	May 1, 1893.	10 cents.	1 50
Brookline Gas Light Company, . .	1 50	Oct. 1, 1893.	10 cents.	1 40
Chelsea Gas Light Company, . .	1 90	Jan. 1, 1894.	20 cents.	1 70

The rate in Roxbury was reduced by the Board to \$1.30 per M; later by the company to \$1.10.

The first point to which the Board directed its attention was a comparison of actual gas bills of consumers for the same periods, the first under the old price, the second under the new.

This comparison was undertaken to discover whether the "amount charged in the gas bills since the reduction has been increased instead of diminished."

The method adopted for this comparison was as follows:—

A member of the Board, in each case, visited the office of the company, and called for the sales ledger.

In the cases of the Boston, Roxbury, South Boston, Dorchester and Chelsea companies, the bills of certain consumers for January, 1893, were compared with the bills of the same consumers, living in the same houses, for January, 1894.

In the case of the Brookline Company the bills of certain consumers for the quarter ending Jan. 1, 1893, were compared with the bills of the same consumers, living in the same houses, for the quarter ending Jan. 1, 1894.

In the case of the East Boston Company, the bills of certain consumers for the three months ending Feb. 1, 1893, were compared with the bills of the same consumers, living in the same houses, for the quarter ending Feb. 1, 1894.

The sales ledgers are so constructed that after the amount of the bill of a consumer for the earlier period was ascertained, it was necessary to turn over several leaves to get at the amount for the second period. It was the practice of the commission to select names at random, covering all parts of the territory supplied, to set down the gas bill for the first period, and then to turn over to the second and set down the amount found there. Such a course made the examination fair to all parties.

It was obviously impossible to examine in detail the bills of all the consumers, and it was felt that if a large number were selected at random from each company the law of averages would show whether or not there was just ground for the allegation alluded to in the second paragraph of the preamble of the resolution of the Legislature.

In the case of each of the four smaller Boston companies the bills of 200 consumers were compared; in the case of the Chelsea Company, 127; in the case of the Brookline Company, 179.

In the case of the Boston Company the bills of 421 consumers, in addition to the 172 in Wards 9, 10 and 11, were inquired into by the Board previous to the legislative order.

The results of these comparisons are as follows: —

BOSTON GAS LIGHT COMPANY.

Schedule A, hereto annexed, shows in detail the results of the comparisons in seven of the ledger districts into which the company's territory is divided of the bills of the same consumers, in the same houses, for January, 1893, and January, 1894. Twenty names were taken out of each of the three books kept in each ledger district.

Of these 421 the bills of —

363 show a decrease.

58 show an increase.

Of the decreased bills, —

In the first period 5,318,000 cubic feet were sold for	\$6,913 73
In the second period 4,458,570 cubic feet were sold for	4,445 57
A decrease of	\$2,468 16

Of the increased bills, —

In the first period 910,323 cubic feet were sold for	\$1,204 17
In the second period 1,605,550 cubic feet were sold for	1,605 55
An increase of	\$401 38

The net decrease of these 421 bills in the second period, \$2,066.78.

Percentage of decrease in the amount of bills,	25.46 per cent.
Percentage of decrease from \$1.30 to \$1.00,	23.07 per cent.
Percentage of decrease in consumption,	2.6 per cent.

It is worthy of note here that the mayor of Boston, on November last, sent to the city council a message, from which the following is an extract: —

Some question having arisen as to whether the citizens were receiving the full benefit of the reductions, I requested the city engineer to inquire into the matter.

The actual gas bills for the months of May, June, July and August, 1892, and for the corresponding four months of 1893, were procured for the following buildings, all situated in the territory formerly supplied by the Boston Gas Light Company exclusively, viz.: —

American House,
Hotel Brunswick,
New England House,
Parker House,
Quincy House,
Revere House,
Tremont House,
United States Hotel,
The Vendome,
The Victoria,

Young Men's Christian Union,
C. F. Hovey & Co.,
Jordan, Marsh & Co.,
Macullar, Parker & Co.,
United States Custom House,
United States Post Office.
Young's Hotel,
New York & New England Passenger Station.

It was found that the gas bills of these houses for the four months in 1892 amounted to \$17,820.99, while the bills for the corresponding period of 1893 were \$13,281.57, a reduction of \$4,539.42, or almost exactly twenty-five and a half per cent.

It thus appears that these particular consumers, whose experience may be assumed to have been representative of that of the people generally, received the full benefit of the reduction in the prices charged by the Boston Gas Light Company from \$1.30 to \$1 per thousand cubic feet.

Previous to the passage of this order, the Board had asked the Boston Gas Light Company for the following information: one hundred and ninety-four names of possible consumers were selected at random by the Board, on different streets in the city, and the Boston Gas Light Company was requested to give the amount of their gas bills for the six months ending Feb. 1, 1894, and at the same time the gas bills of the same houses for the same period a year ago. Houses occupied by the same families during the two periods were selected. These consumers' bills were in the two ledger districts not covered by the preceding examination by the Board.

The company promptly complied with this request. As almost all these accounts were quarterly accounts it was obliged to take the six months ending Jan. 1, 1894, and compare them with the corresponding six months of the preceding year. In 28 cases the bills were found to be larger; in 144 cases, smaller. The aggregate of the 28 bills in the first period was \$1,143.48, in the second period, \$1,359.16, an increase \$215.68. The aggregate of the 144 bills in the first period was \$6,345.37, in the second, \$4,620.71, a decrease of \$1,724.66. (In a large number of cases, owing to the dwelling-houses being closed until fall, it was obliged to take the period running from seven to nine months in making the comparison.)

Schedule *B* contains in detail the information furnished by the company in answer to these inquiries.

The net decrease in the second period shown in these answers is 20.14 per cent.

The total amount of gas sold by the Boston Gas Light Company, excepting for street lamps, during the last six months of 1892 was 553,378,000 cubic feet for \$719,391.79; during the last six months of 1893 was 535,314,900 cubic feet for \$535,314.90, a saving in consumers' bills all over the city of \$184,076.89.

Number of consumers (meters) for the first period was 30,472; number of consumers (meters) for the second period was 31,594.

If the same amount had been sold in the second period there would have been a saving to consumers of \$160,594.90, a percentage of 23.08 of saving. The increased saving actually shown is apparently due to the decreased consumption, owing to the dulness of trade.

ROXBURY GAS LIGHT COMPANY.

Schedule *C*, hereto annexed, shows in detail the results of the comparisons of the monthly bills of the same consumers, 201 in number, in the same houses, for January, 1893, and January,

1894. The amounts of the bills rendered are given in each case. From the 1893 bills a discount of twenty cents per M. was allowed; from the 1894 bills a discount of ten cents per M. feet, for prompt payment.

Making these allowances, it is found that of these 201 cases, —

12 show an increase.

189 show a decrease.

Of the decreased bills, —

In the first period 1,716,000 cubic feet were sold for	\$2,564 08
In the second period 1,568,920 cubic feet were sold for	1,568 92
A decrease of	\$995 16

Of the increased bills, —

In the first period 70,000 cubic feet were sold for	\$105 38
In the second period 146,000 cubic feet were sold for	146 28
An increase of	\$40 90

The net decrease of the 201 bills was \$954.26.

Percentage of decrease in amount of bills,	35.7 per cent.
Percentage of decrease from \$1.50 to \$1.00,	33.3 per cent.
Percentage of decrease in consumption,	3.9 per cent.

METERS.	Total in Use.	Monthly.	Quarterly.
Feb. 1, 1893,	8,739	6,284	2,455
Feb. 1, 1894,	8,890	6,485	2,405

Amount of monthly bills for January, 1893, at \$1.50 net,	\$19,249 25
Amount of monthly bills for January, 1894, at \$1.00 net,	13,459 90

	First Period.	Second Period.
Amount of average monthly bill,	\$3 06	\$2 08

Percentage of decrease of average monthly bill, 32 per cent.

DORCHESTER GAS LIGHT COMPANY.

Schedule D, hereto annexed, shows in detail the results of the comparisons of the monthly bills of the same consumers, 200 in number, in the same houses, for January, 1893, and January, 1894. The amounts of the bills rendered are given in each case. From the 1893 bills a discount of twenty cents per M. feet was allowed; from the 1894 bills a discount of ten cents per M., for prompt payment.

Making these allowances, it is found that of these 200 cases, —

62 show an increase.

138 show a decrease.

Of the decreased bills, —

In the first period 515,000 cubic feet were sold for	\$772 66
In the second period 427,700 cubic feet were sold for	556 00
A decrease of	\$216 66

Of the increased bills, —

In the second period 292,400 cubic feet were sold for	\$380 24
In the first period 189,000 cubic feet were sold for	283 43
An increase of	\$96 81
The net decrease of the 200 bills was \$119.85.	

The percentage of decrease in the amount of bills,	11.35 per cent.
The percentage of decrease from \$1.50 to \$1.30,	13.33 per cent.
Percentage of increase in consumption,	2.2 per cent.

METERS.	Total in Use.	Monthly.	Quarterly.
Feb. 1, 1893,	4,267	2,847	1,420
Feb. 1, 1894,	5,002	3,603	1,399

Amount of monthly bills for January, 1893, at \$1.50 net,	\$6,367 80
Amount of monthly bills for January, 1894, at \$1.30 net,	7,285 88

Amount of average monthly bill,	First Period.	Second Period.
	\$2 24	\$2 02
Percentage of decrease of average monthly bill 9.8 per cent.		

SOUTH BOSTON GAS LIGHT COMPANY.

Schedule E, hereto annexed, shows in detail the results of comparisons of the bills of 200 consumers made in the same manner as in the Dorchester company. The amounts of the bills rendered are given in each case. From the 1893 bills a discount of twenty cents per M. feet was allowed; from the 1894 bills a discount of ten cents per M., for prompt payment.

Making these allowances, it is found that of these 200 cases, —

43 show an increase.

157 show a decrease.

Of the decreased bills, —

In the first period 1,338,600 cubic feet were sold for	\$2,008 06
In the second period 1,151,300 cubic feet were sold for	1,496 71
A decrease of	\$511 35

Of the increased bills, —

In the first period 297,000 cubic feet were sold for	\$445 64
In the second period 434,300 cubic feet were sold for	564 58
An increase of	\$118 94

The net decrease of the 200 bills, \$392.41.

Percentage of decrease in the amount of bills,	16.00 per cent.
Percentage of decrease from \$1.50 to \$1.30,	13.33 per cent.
Percentage of decrease in consumption,	3.00 per cent.

METERS.	Total in Use.	Monthly.	Quarterly.
Feb. 1, 1893,	2,787	2,751	36
Feb. 1, 1894,	2,957	2,921	36

Amount of monthly bills for January, 1893, at \$1.50,	\$13,374 07
Amount of monthly bills for January, 1894, at 1.30,	11,339 86

	First Period.	Second Period.
Amount of average monthly bill,	\$4 86	\$3 88

Percentage of decrease of average monthly bill, 20 per cent.

EAST BOSTON GAS COMPANY.

Schedule *F*, hereto annexed, shows in detail the results of comparisons of the bills of 211 consumers for November and December, 1892, and January, 1893, with the bills of the same consumers in the same houses for November and December, 1893, and January, 1894.

The bills of 164 show a decrease. 47 show an increase.

Of the decreased bills, —

In the first period 3,266,900 cubic feet were sold for	\$5,717 15
In the second period 2,741,600 cubic feet were sold for	4,112 56
A decrease of	\$1,604 59

Of the increased bills, —

In the first period 740,600 cubic feet were sold for	\$1,296 18
In the second period 1,046,100 cubic feet were sold for	1,569 18
An increase of	<u>\$273 02</u>
The net decrease of the 211 bills was	\$1,331 57
The percentage of decrease in the amount of the bills,	19.00 per cent.
Percentage of decrease from \$1.75 to \$1.50 was	14.28 per cent.
Percentage of decrease in consumption,	5.4 per cent.

METERS.

	Total In Use.
Feb. 1, 1893,	1,851
Feb. 1, 1894,	1,934
Amount of bills for January, 1893, at \$1.75 net,	\$6,757 68
Amount of bills for January, 1894, at \$1.50 net,	6,600 68

There was not time to separate the monthly bills from the quarterly bills in this case.

BROOKLINE GAS LIGHT COMPANY.

Schedule G, hereto annexed, shows in detail the results of comparisons of the bills of 179 consumers for the quarter ending Jan. 1, 1893, with the bills of the same consumers in the same houses, for the quarter ending Jan. 1, 1894. The amount of the bills rendered are given in each case. From the 1892 bills no discount was allowed; from the 1893 bills a discount of ten cents per M., for prompt payment. The comparisons were all made from bills selected from the territory of the company prior to its extension of mains into Boston.

Of the 179 customers whose bills were compared, —

The bills of 168 show a decrease. 11 show an increase.

Of the decreased bills, —

In the first period 3,175,750 cubic feet were sold for	\$6,033 92
In the second period 2,417,950 cubic feet were sold for	3,385 13
A decrease of	<u>\$2,648 79</u>

Of the increased bills, —

In the first period 143,260 cubic feet were sold for	\$272 20
In the second period 223,100 cubic feet were sold for	312 34
An increase of	<u>\$40 14</u>

The net decrease of the 179 bills was \$2,608.65.

The percentage of decrease in the amount of bills,	41.3 per cent.
The percentage of decrease from \$1.90 to \$1.40 was	26.3 per cent.
The percentage of decrease in consumption,	20.4 per cent.

This company has begun the monthly bill system since the reduction, and no comparison of monthly bills was possible.

It has also, by changing from coal to water gas, very much increased the specific gravity of its gas, and this fact has doubtless contributed very largely to the decrease in consumption.

CHELSEA GAS LIGHT COMPANY.

Schedule *H*, hereto annexed, shows in detail the results of comparisons of the bills of 127 consumers for January, 1893, with the bills of the same consumers in the same houses for January, 1894. The net price is given in each case, allowing for discounts for prompt payment in both periods.

The bills of 65 show a decrease.

62 show an increase.

Of the decreased bills, —

In the first period 485,100 cubic feet were sold for	\$873 19
In the second period 287,600 cubic feet were sold for	517 03
A decrease of	\$356 16

Of the increased bills, —

In the first period 288,000 cubic feet were sold for	\$518 50
In the second period 367,260 cubic feet were sold for	624 35
An increase of	\$105 85

The net decrease of the 127 bills was \$250.31.

The percentage of decrease was	17.9 per cent.
The percentage of decrease from \$1.80 to \$1.70 is	5.5 per cent.
Percentage of decrease in consumption,	15.00 per cent.

METERS.	Total in Use.	Monthly.	Quarterly.
Feb. 1, 1893,	1,588	675	913
Feb. 1, 1894,	1,494	588	906

Amount of monthly bills for January, 1893, at \$1.80,	\$3,115 86
Amount of monthly bills for January, 1894, at \$1.70,	2,533 93

	First Period.	Second Period.
Amount of average monthly bills,	\$4 76	\$4 31

Percentage of decrease of average monthly bills, 9.4 per cent.

The result of the foregoing examination shows that in the large majority of cases bills in the second period have been reduced. There are, of course, instances where the bills have been increased. The lowering of the price of an article would in ordinary times tend to increase its consumption generally; and a reduction always would incline certain individuals to a greater use of the article.

This law applies to consumers of gas as well as of other staples. Then, too, it must be remembered that households vary in size from year to year, and that habits of families change, so that decreases and increases of bills are often due to these fluctuations.

The enforced economies caused by dull business have had a great effect upon the consumption of gas, as is best shown in the comparison of the aggregates of the Boston Gas Light Company for the last six months of 1892 with the same period of 1893.

The percentage of decrease in the amount of bills is of course affected by the relative amounts of gas consumed during the two periods selected for comparison.

The Dorchester Company alone shows an increased consumption in the same period. This increase lessens the percentage of decrease in bills rendered.

In the other companies the diminished consumption in the second period increases the percentage of decrease in the bills.

It might appear at first inspection that the per cent. of decrease in bills ought to equal the sum of the percentages of decrease of price and of consumption.

This is not the fact, and a more careful study of the subject shows that such cannot be the fact.

This apparent discrepancy is governed in each case by the particular relation of the difference in price to the difference in consumption, and must be greatest where there is a large decrease in both price and consumption.

PRESSURES.

Illuminating gas is lighter than air. From the application of well-known laws to its commercial distribution it appears that the principal factors governing the pressure at any point in the distributing system are the elevation of that point above the works, the size of the mains leading to it, the rate of consumption and the pressure at the works or the principal centre of distribution, the latter commonly known as the initial pressure.

Gas pressures are generally stated in inches and tenths of an inch, meaning thereby that the pressure is equivalent to that

exerted by a column of water of the height named. It is usually measured by a column of water in a round glass tube of about half an inch in diameter and a pressure sufficient to support such a column of water one, two or three inches in height, is a pressure of one, two or three inches respectively. The most ready means of changing initial pressures and the one therefore most generally adopted is by opening or closing a large valve in the leading main where it leaves the works. When a company has one or more holders at a distance from its works, another point of initial pressure may be thereby established, usually at the largest and heaviest holder, the actual pressure in the main depending not upon the weight of the holder or upon any other contrivance within the works, these factors being controlled by the extent to which the valve above referred to may be open. Other factors remaining unchanged, a change of initial pressure will affect the pressure of the entire system, increasing or reducing it in the same ratio.

As an increase in consumption has a tendency to reduce pressure in a system, initial pressure should be greatest at the period of greatest consumption. As the laying of additional or larger leading mains tends to increase the pressure in a system and the extension of the system by the addition of new mains at a distance to decrease it, the initial pressure should be decreased or increased accordingly. The importance of a change in initial pressure is apparent from these facts and the Board has directed its efforts to ascertain the facts relative thereto in the case of the several companies named.

Two methods of preserving a record of initial pressure are in common use. In one, by an ingenious mechanical contrivance, the gas itself, by its varying pressure, is made to automatically record upon a paper specially prepared and arranged for the purpose, the actual pressure upon the gas for every hour of the day. In the other, the pressure indicated in the glass tube above referred to is noted and recorded by the person in charge upon sheets prepared for the purpose.

The first method has been, and is now, in use by the Boston Company at its works, and by the Roxbury at its principal point of distribution; the latter method by the Dorchester Company at its works, and by the Boston Company at a main distributing point, this company by reason of the location of certain holders away from its works having such a point at Gerard Street.

The Board has secured and personally examined the original sheets or records made at these points by these companies. The period considered was in every case the same as that in the

examination of the consumers' bills, and the portion of the day calling for greatest consumption was considered as the one most likely to affect the size of these bills; for the same reason the pressures given are the average pressures throughout the period considered.

The pressures found in the records by this method are as follows: —

Boston Co. (North End Works),	{ 1893, 2.6 inches.
	{ 1894, 2.58 inches.
Boston Co. (Gerard St.),	{ 1893, 3.24 inches.
	{ 1894, 3.16 inches.
Roxbury Co.,	{ 1893, 3.03 inches.
	{ 1894, 2.57 inches.
Dorchester Co.,	{ 1893, 3.11 inches.
	{ 1894, 3.21 inches.

It has not been customary in the smaller companies throughout the State to preserve the record of pressure readings, and, so far as the Board has been able to learn, no such records have been kept in the South Boston, East Boston, Chelsea or Brookline companies. The works of these companies have, however, been visited by the Board, or the Inspector of Gas, at its request, and the pressures carried observed. In 1886 a general inquiry was made by the Board as to initial pressures usually maintained, and the result of that inquiry in the case of the companies last named is given below for the purpose of comparison: —

South Boston,	{ 1886, 2.8
	{ 1894, 2.8
East Boston,	{ 1886, 2.2
	{ 1894, 2.4
Chelsea,	{ 1886, 2.7
	{ 1894, 3.1
Brookline,	{ 1886, 3.1
	{ 1894, 3.4

While the statements above as to initial pressure may serve to indicate in a measure what changes may have been made in the pressure upon the system generally, they afford but little indication of the actual pressure existing at any particular point of the system. Records of observations at various points are not customary, and, so far as the Board is aware, have not been kept in any of these companies.

In the case of the Dorchester Company, one year ago complaints were frequent at the offices of the Board and of the company of poor light, which, upon investigation, was found to be due to lack of pressure at the points complained of because the main

system was inadequate to the consumption desired. Since then a new large leading main has been constructed from the works and about three miles of new mains in extension of the system have been laid. The first fact would call for a reduction of the initial pressure, the second for an increase. It appears that the actual initial pressure has been increased one-tenth of an inch.

In the Roxbury Company within a year a similar main leading from the works has been constructed on account of complaints similar in character, although less numerous, and to provide for an expected increase of general consumption. This would fairly call for a reduction of the initial pressure, and it appears that it has been reduced .46 of an inch.

The Brookline Company, between the two periods considered, has very largely extended its distributing system. This fact and the greater specific gravity of the new gas would require an increase of initial pressure, and the foregoing statements show that it has been increased about .30 of an inch.

Whether these changes in fact secure to every part of the district the exact pressure desired it would be impossible to determine except by a series of observations at numerous points at the period of greatest consumption, which the Board has neither the facilities nor the time under this order to make.

THE CORRECTNESS OF METERS.

The Inspector of Gas and Gas Meters was furnished by the Board with lists of consumers whose bills for the second period had increased.

The inspector selected from these lists as many meters as he had time to examine. Each meter was carefully identified by the Inspector.

The average error of the 43 Boston meters was found to be 1.51 per cent.

"	"	"	29 So. Boston	"	"	0.80	"
"	"	"	25 Dorchester	"	"	0.66	"
"	"	"	20 Chelsea	"	"	2.65	"
"	"	"	22 E. Boston	"	"	3.93	"
"	"	"	8 Roxbury	"	"	0.06	"
"	"	"	5 Brookline	"	"	1.00	"
"	"	"	150 meters	"	"	1.65	"

The law allows a meter to be stamped as correct which does not vary more than two per cent. from the standard measure.

The inspector reports the above to be a severe test, showing the general accuracy of the meters in use by the above companies, as only about four-tenths of one per cent. of the meters in use by

these companies were examined and these were the meters of consumers whose bills had in every case increased.

The companies whose meters show the largest errors were found by the Inspector to have in their gas for a series of years more than the average amount of ammonia.

Some of the meters of the East Boston, South Boston and Chelsea companies, tested by the Inspector, have been in use from ten to twenty years.

COMPARISON OF AVERAGE CANDLE POWERS.

The Inspector has also furnished the Board with the following table, showing from actual tests made by him a comparison of the average candle powers of the several companies under investigation for the periods set against their names respectively.

Boston,	{ November and December, 1892, January, 1893, 23.32
	{ November and December, 1893, January, 1894, 24.5
Roxbury,	{ November and December, 1892, January, 1893, 21.2
	{ November and December, 1893, January, 1894, 22.8
Dorchester,	{ October, November and December, 1892, . . . 22.9
	{ October, November and December, 1893, . . . 23.7
South Boston,	{ October, November and December, 1892, . . . 17.9
	{ October, November and December, 1893, . . . 17.7
East Boston,	{ November and December, 1892, January, 1893, 17.75
	{ November and December, 1893, January, 1894, 18.4
Brookline,	{ November and December, 1892, January, 1893, 18.
	{ November and December, 1893, January, 1894, 23.4
Chelsea,	{ October, November and December, 1892, . . . 18.25
	{ October, November and December, 1893, . . . 17.95

From the manufacturing records of the several companies and their average candle powers it is apparent that no changes in methods worthy of note have been made in their processes or in the quality of the gas, during the period considered, except that referred to above by the Brookline company.

Respectfully submitted.

JOHN T. WHEELWRIGHT.
FORREST E. BARKER.
MORRIS SCHAFF.

NOTE.— Pages cxxiii to cxxxviii inclusive contain a copy of that portion of the report of this board which was printed as a legislative document. The remainder consisted of the schedules referred to above, which contained only detailed statements of the bills, about five thousand in number, which were examined by the Board.

Table showing Results of Comparison of Individual Bills, Candle Power and Pressures.

	Number of Customers.	Number Showing Increase.	Number Showing Decrease.	AMOUNT OF GAS CONSUMED BY INCREASED BILLS.				
				BEFORE REDUCTION.		AFTER REDUCTION.		
				Feet.	Dollars.	Feet.	Dollars.	Difference.
Boston Gas Light Co.,	421	58	363	910,323	\$1,204 17	1,605,550	\$1,605 55	\$401 38
Roxbury Gas Light Co.,	201	12	189	70,000	105 38	146,000	146 28	40 90
Dorchester Gas Light Co.,	200	62	138	189,000	283 45	292,400	380 24	96 81
South Boston Gas Light Co.,	200	43	157	297,000	445 64	434,300	564 58	118 94
East Boston Gas Light Co.,	211	47	164	740,600	1,296 16	1,046,100	1,569 18	273 02
Brookline Gas Light Co.,	179	11	168	143,260	272 20	223,100	312 34	40 14
Chelsea Gas Light Co.,	127	62	65	288,000	518 50	367,260	624 35	105 85

Table showing Results of Comparison, etc. — Continued.

	AMOUNT OF GAS CONSUMED BY DECREASED BILLS.				
	BEFORE REDUCTION.		AFTER REDUCTION.		
	Feet.	Dollars.	Feet.	Dollars.	Difference.
Boston Gas Light Co.,	5,318,000	\$6,913 73	4,458,570	\$4,445 57	\$2,468 16
Roxbury Gas Light Co.,	1,716,000	2,564 08	1,568,920	1,668 92	995 16
Dorchester Gas Light Co.,	515,000	772 66	427,700	556 00	216 66
South Boston Gas Light Co.,	1,338,600	2,008 08	1,151,300	1,496 71	511 35
East Boston Gas Light Co.,	3,266,900	5,717 15	2,741,600	4,112 56	1,604 69
Brookline Gas Light Co.,	3,175,750	6,033 92	2,417,950	3,885 13	2,648 79
Chelsea Gas Light Co.,	485,100	873 19	287,600	517 08	356 16

Table showing Results of Comparison, etc. — Concluded.

	Net Decrease of Bills.	Net Increase of Bills.	Percentage of Decrease in Amount of Bills.	Percentage of Decrease in Consumption.	Percentage of Decrease in Price.	Average Candle Power, First Period.	Average Candle Power, Second Period.	Average Pressure, First Period.	Average Pressure, Second Period.	Average Error in Meters of Increased Bills.
Boston Gas Light Co.,	\$2,066 78	-	25.46	2.6	23.07	23.22	24.5	*2.6	*3.24	*2.68
Roxbury Gas Light Co.,	954 26	-	35.7	3.9	33.3	21.2	22.86	3.03	2.57	0.06
Dorchester Gas Light Co.,	119 85	-	11.35	†2.2	18.33	22.9	23.7	3.11	3.21	0.66
South Boston Gas Light Co.,	392 41	-	16.	3.	13.33	17.9	17.	\$2.8	2.5	0.80
East Boston Gas Light Co.,	1,331 57	-	19.	5.4	14.28	17.75	18.4	\$2.2	2.4	3.93
Brookline Gas Light Co.,	2,608 65	-	41.3	20.4	26.3	18.	23.4	\$3.1	3.4	1.00
Chelsea Gas Light Co.,	250 31	-	17.9	16.	6.5	18.25	17.95	\$2.7	3.1	2.65

* North End Works.

† Gerard Street.

‡ Increase.

\$ 1886.

APPENDIX C.

NEW LEGISLATION.

[CHAP. 45, ACTS OF 1894.]

An Act to authorize the Town of Wellesley to lease the Right to attach Electric Wires to Poles maintained by Said Town.

Be it enacted, etc., as follows :

SECTION 1. The town of Wellesley, by its board of selectmen, may from time to time lease for a term of years, not exceeding ten years at any one time, to any corporation, firm or person agreeing to furnish electric light or power, or both, to parties wishing to purchase the same, the right to attach wires to poles owned by said town, and to place within said town such plant as may be deemed necessary by the selectmen for such purpose ; and it is hereby expressly provided that such corporation, firm or person shall acquire no permanent franchise, license, right or privilege in said town, and shall have no right to maintain such wires or such plant therein, beyond the time or contrary to the terms fixed by contract or lease by and between said town and such corporation, firm or person.

SECTION 2. Except as provided in section one said corporation, firm or person shall be bound by existing laws as regards such poles and plant.

SECTION 3. This act shall take effect upon its passage. [*Approved February 21, 1894.*]

[CHAP. 182, ACTS OF 1894.]

An Act relative to the Payment of Debts incurred in the Establishment of Municipal Gas and Electric Lighting Plants.

Be it enacted, etc., as follows :

SECTION 1. Section nine of chapter four hundred and fifty-four of the acts of the year eighteen hundred and ninety-three is hereby amended by striking out all after the word "may," in the third line, and inserting in place thereof the words :— provide for the payment of the debt incurred, in annual payments of such amounts

as will in the aggregate extinguish the same within a term not exceeding thirty years, and issue bonds, notes or scrip therefor, and the amount required thereby shall without further vote be assessed by the assessors of such town or city in each year thereafter until said debt shall be extinguished, in the same manner as other taxes are assessed under the provisions of section thirty-four of chapter eleven of the Public Statutes ; said bonds, notes or scrip being subject in all other respects to the provisions of said chapter three hundred and seventy, — so as to read as follows : — *Section 9.* In lieu of issuing bonds under the provisions of section four of said chapter three hundred and seventy, a town or city may provide for the payment of the debt incurred, in annual payments of such amounts as will in the aggregate extinguish the same within a term not exceeding thirty years, and issue bonds, notes or scrip therefor, and the amount required thereby shall without further vote be assessed by the assessors of such town or city in each year thereafter until said debt shall be extinguished, in the same manner as other taxes are assessed under the provisions of section thirty-four of chapter eleven of the Public Statutes ; said bonds, notes or scrip being subject in all other respects to the provisions of said chapter three hundred and seventy.

SECTION 2. This act shall take effect upon its passage. [*Approved March 30, 1894.*]

[CHAP. 299, ACTS OF 1894.]

An Act relative to the Refusal of Gas Companies to furnish Gas in Certain Cases.

Be it enacted, etc., as follows :

It shall not be lawful for any corporation engaged in manufacturing, selling or distributing gas, to refuse to furnish or supply gas to or for any building or premises for the reason that a gas bill remains unpaid by any previous occupant of said building or premises : *provided*, the person or persons applying for gas shall not be in arrears to such corporation for gas previously furnished to or for said building or premises, or to or for any other building or premises. [*Approved April 23, 1894.*]

[CHAP. 316, ACTS OF 1894.]

An Act to authorize Gas and Electric Light Companies to discontinue Service for Non-payment of Charges.

Be it enacted, etc., as follows :

Section sixteen of chapter sixty-one of the Public Statutes is hereby amended by inserting after the word “gas,” in the first

line, the words : — or electric light, — by striking out in the third line, the word “gaslight,” and inserting in place thereof the words : — gas or electric light, — by inserting after the word “gas,” in the fourth line, the words : — or electric light, — by inserting after the word “pipes,” in the ninth line, the word : — wires, — and by striking out the words “or pipes,” in the tenth line, and inserting in place thereof the words : — pipes or wires, — so as to read as follows : — *Section 16.* If any person supplied with gas or electric light neglects or refuses to pay the amount due for the same or for the rent of the meter or other articles hired by him of the gas or electric light company, such company may stop the gas or electric light from entering the premises of such person. In such cases the officers, servants, or workmen of the company may, after twenty-four hours’ notice, enter the premises of such person between the hours of eight in the forenoon and four in the afternoon, and separate and take away such meter or other property of the company, and may disconnect any meter, pipes, wires, fittings or other works, whether the property of the company or not, from the mains, pipes or wires of the company. [*Approved April 27, 1894.*]

[CHAP. 327, ACTS OF 1894.]

An Act to confer upon the Board of Gas and Electric Light Commissioners Certain Powers in Respect to regulating the Price and Quality of Electric Light.

Be it enacted, etc., as follows:

SECTION 1. The provisions of section one of chapter three hundred and fifty of the acts of the year eighteen hundred and eighty-eight are hereby extended, so far as applicable, to all electric light companies and gas companies engaged in the sale of electric light in this Commonwealth, and to the electric light sold and delivered by said companies.

SECTION 2. This act shall take effect upon its passage. [*Approved April 28, 1894.*]

[CHAP. 350, ACTS OF 1894.]

An Act prohibiting the Issue of Stock or Scrip Dividends by Corporations.

Be it enacted, etc., as follows:

SECTION 1. No telegraph, telephone, gaslight, electric light, steam railroad, street railway, aqueduct or water company established under the laws of this Commonwealth shall declare any

stock or scrip dividend or divide the proceeds of the sale of stock or scrip among its stockholders; nor shall any such company create any additional new stock or issue certificates thereof to any person unless the par value of the shares so issued is first paid in cash to its treasurer.

SECTION 2. All certificates of stock or scrip issued in violation of the preceding section shall be void; and the directors of the corporation issuing the same shall be liable to a penalty of one thousand dollars each, to be recovered by indictment in any county where any of them reside; but if any such director proves that before such issue he filed his dissent therefrom in writing with the clerk, or was absent and at no time voted therefor, he shall not be so liable.

SECTION 3. Sections eighteen and nineteen of chapter one hundred and five of the Public Statutes are hereby repealed. [*Approved May 7, 1894.*]

[CHAP. 432, ACTS OF 1894.]

An Act relative to the Submission of the Question of establishing
Municipal Lighting Plants to Popular Vote.

Be it enacted, etc., as follows:

SECTION 1. Section seven of chapter four hundred and fifty-four of the acts of the year eighteen hundred and ninety-three is hereby amended by striking out in the tenth line, the words "three years," and inserting in place thereof the words: — one year, — so as to read as follows: — *Section 7.* No city shall exercise the authority conferred in section one of said chapter until a vote that it is expedient to exercise such authority shall have passed each branch of its city council by a two thirds vote in each of two consecutive municipal years, and thereafter have been ratified by a majority of the voters present and voting thereon at an annual municipal election. When such a vote has failed to secure such ratification no similar vote shall be submitted for ratification until the expiration of one year thereafter. The mayor of any city shall have the power to veto any vote passed under authority of this act, but nothing in this act shall be construed to prevent the city council from passing any such vote, in the usual manner, over the veto of the mayor.

SECTION 2. This act shall take effect upon its passage. [*Approved May 26, 1894.*]

[CHAP. 448, ACTS OF 1894.]

An Act to authorize the Submission of the Question of the Establishment of a Municipal Lighting Plant to the Voters of a City at a Special Election.

Be it enacted, etc., as follows :

The vote of the city council of a city that it is expedient to exercise the authority conferred in section one of chapter four hundred and fifty-four of the acts of the year eighteen hundred and ninety-three, required by section seven of said chapter, may be ratified by a majority of the voters of such city present and voting thereon at a special municipal election. [*Approved June 1, 1894.*]

[CHAP. 450, ACTS OF 1894.]

An Act relative to the Issue of Stock and Bonds by Gas and Electric Light Companies.

Be it enacted, etc., as follows :

SECTION 1. Gas companies and electric light companies, whether such companies are organized under general laws or under special charters, and however authorized to issue capital stock and bonds, shall hereafter issue only such amounts of stock and bonds, as may from time to time, upon investigation by the board of gas and electric light commissioners be deemed and be voted by them to be reasonably requisite for the purposes for which such issue of stock or bonds has been authorized. The said board shall announce a decision within thirty days from the date of the last hearing upon the application of any gas or electric light company for permission to issue such stock or bonds. The vote of the board approving such issue shall specify the respective amounts of stock and bonds authorized to be issued for the respective purposes to which the proceeds thereof are to be applied. Any such decision and vote of the board of gas and electric light commissioners shall be filed in writing in the office of said board within seven days after the rendering thereof, and shall assign in writing the reasons for the decision. A certificate setting forth the vote of the board shall within three days after said vote be filed in the office of the secretary of the Commonwealth before the certificates of stock or the bonds are issued; and no company included in the terms of this act shall apply the proceeds of such stock or bonds to any purpose not specified in such certificate. Nothing contained in this act shall be construed as impairing any existing require-

ments of law in relation to the issue of capital stock or bonds by such companies, provided such requirements are not inconsistent herewith.

SECTION 2. Any member of the board of directors, or any treasurer or other officer or agent of any gas or electric light company, who knowingly votes to authorize the issue of, or knowingly signs, certifies or issues stock or bonds contrary to the provisions of this act, or who knowingly votes to authorize the application of, or knowingly applies the proceeds of such stock or bonds contrary to the provisions of this act, or who knowingly votes to assume or incur, or knowingly assumes or incurs, in the name or behalf of such corporation any debt or liability except for the legitimate purposes of the corporation, shall be punishable by fine not exceeding one thousand dollars or by imprisonment not exceeding one year, or by both such fine and imprisonment.

SECTION 3. Any court having jurisdiction in equity may, on the application of the board of gas and electric light commissioners, or of the attorney-general, or of any stockholder, or of any interested party, enforce all lawful orders of said board made in pursuance of the provisions of this act and all provisions of law herein contained respecting such companies.

SECTION 4. Nothing herein contained shall affect any issue of stock or bonds authorized by said board of gas and electric light commissioners prior to the passage of this act. [*Approved June 5, 1894.*]

[CHAP. 454, ACTS OF 1894.]

An Act relating to Wires and Electrical Appliances in the City of Boston.

Be it enacted, etc., as follows:

SECTION 1. The mayor of the city of Boston shall, within thirty days after the passage of this act, appoint, subject to confirmation by the board of aldermen of said city, a commissioner of wires, who shall have charge of a department in said city to be known as the wire department; but if the board of aldermen fail to confirm a commissioner of wires as aforesaid, within sixty days after an appointment by the mayor, then the mayor shall appoint the said commissioner of wires and no confirmation shall be required. Said commissioner shall receive an annual salary of five thousand dollars, or such other sum as said city shall by ordinance provide, and shall hold office for the term of three years beginning with the first day of May in the year of his appointment. It shall be the

duty of said commissioner, and he shall have the exclusive authority, to cause to be removed from the streets of said city, within the section hereinafter prescribed, or from above said streets, all wires, cables and conductors in and above said streets and above the surface thereof, and all poles and structures in said streets used for the support of the same, except such structures, poles, wires, cables and conductors as are hereinafter excepted, and to cause all such wires, cables and conductors to be placed, maintained and operated underground, in accordance with the provisions of this act; and he shall have general supervision and inspection of all wires, cables and conductors in said city, and shall have and exercise all the powers of the officer provided for in section three of chapter four hundred and four of the acts of the year eighteen hundred and ninety. The provisions of chapter two hundred and sixty-six of the acts of the year eighteen hundred and eighty-five, and all other acts relating to the departments of the city of Boston or the officers or employees thereof, shall apply to said commissioner.

SECTION 2. Said commissioner shall within thirty days after he shall have been duly appointed and confirmed and in each January thereafter until the work in the section of said city hereinafter bounded is completed, prescribe, and give public notice thereof in at least two daily newspapers in said city by advertisement therein twice a week for two weeks in succession, a portion of that section of said city bounded southerly by Dover street, westerly by Berkeley street and Charles river, northerly by Charles river, easterly by Boston harbor and Fort Point channel, within which portion all wires, cables and conductors, except such as are hereinafter excepted, shall be during that calendar year removed or placed underground, but the total area of such portion of said section so prescribed for each calendar year shall not comprise more than one fourth nor less than one sixth of the entire area of said section of said city; and said commissioner shall cause the owners or users of such wires, cables or conductors to remove or place them underground, and also to remove any poles or structures used in the streets or portion of streets in any such prescribed portion of said section, to support such wires, cables or conductors, except when, in the judgment of said commissioner, it is impracticable or inexpedient to remove any such wires, cables, conductors, poles or structures, it being the purpose and intent of this act to cause the removal from the public streets, avenues and highways of said section of said city, prior to the first day of January in the year nineteen hundred, of all such wires, cables and conductors, and all poles or structures not herein especially excepted, used for the

support of such wires, cables or conductors whenever, in the judgment of said commissioner, the same is practicable and expedient; and in the event of the construction of a subway, tunnel or elevated railroad, the feed and return wires of street railroads may be placed or carried in or upon the same, with the consent of said commissioner.

SECTION 3. After such portion of said section shall have been prescribed as aforesaid, no person, firm or corporation shall place any poles or other structures for the support of wires, cables or conductors, except those herein especially excepted, in any streets or portions of streets in such portion of said section except temporarily, in the case of an emergency, with the consent of said commissioner; and if after the expiration of that calendar year there shall remain in such streets or portions of streets any poles, structures, wires, cables or conductors which the said commissioner shall have ordered to be removed or placed underground, the said commissioner shall cause the same to be removed; and the said city may collect the expense of such removal, if any, from the owners or users, by an action at law.

SECTION 4. Whenever it shall be determined by the authorized municipal authority to pave or repave any street or portion of a street, avenue or highway in said section of said city, public notice thereof shall be given by said commissioner, in the manner provided in section two of this act, before the beginning of said work, and any person, firm or corporation duly authorized by law at the time to lay or erect and maintain wires in said section shall, if so ordered by said commissioner, place its pipes, conduits, wires, cables, and conductors underground through said street or portion of said street within such time as shall be specified in said notice, and thereafter no person, firm or corporation shall place any wires, poles or other structures in or above, or, without the express permission of the mayor and aldermen of said city, lay any pipes, conduits, wires, cables or conductors through said street or portion of said street, unless especially excepted by this act; but this provision shall not be construed to prevent any such person, firm or corporation from thereafter, upon permit from the superintendent of streets in said city, making necessary repairs or service connections with conduits, pipes, wires, cables or conductors laid in such street or portion of such street, or drawing wires or cables into the conduits constructed therein.

SECTION 5. When any person, firm or corporation operating or intending to operate wires, cables or conductors in said section of said city shall desire, or be required, to place the same underground in any of the streets, avenues or highways of said section,

and for that purpose to remove the same from above the surface thereof, and shall have been duly authorized so to do, it shall be obligatory upon such person, firm or corporation to file with said commissioner a map or maps made to scale, showing the streets, avenues or other highways which are desired or required to be used for said purposes, and giving the location, dimensions and course of the underground conduit or conductor desired or required to be constructed.

SECTION 6. Whenever in any of the streets, avenues or other highways in said section, and those mentioned in section four of this act, the public interests do not, in the opinion of said commissioner, require the electrical conductors to be placed underground, and whenever it is deemed by said commissioner upon examination to be for any cause impracticable or inexpedient for the electrical wires, cables or conductors of any person, firm or corporation to be placed or operated underground, then, and in either of those cases, it shall be the duty of said commissioner to examine and grant the application of any such person, firm or corporation for permission to deviate from said underground system, subject however to the regulation and control of the mayor and aldermen, of the location, erection and maintenance of the poles or structures necessary to be used for sustaining such wires, cables or conductors; and a copy of every such permit shall be kept on file in the office of said commissioner, and shall be recorded in a book to be kept for that purpose, which shall be at all times accessible to the public.

SECTION 7. Said commissioner may designate in said city the distances between the overhead electrical wires, cables or conductors of any person, firm or corporation, and those of any other person, firm or corporation, and may regulate the direction in which such wires, cables or conductors shall be run for any purpose from a fixture upon or from the top of any building to the point of entering any building for service; and every person, firm or corporation owning, operating or maintaining any wire, cable or conductor over any building in said city shall, notwithstanding any agreement to the contrary, keep such wire, cable or conductor at least eight feet above the highest part of the roof of such building as the roof may be at the time of placing the wire, cable or conductor, or as it may be thereafter at any time raised by the owner thereof, and shall keep and maintain any structure placed upon any building for the support of any wire, cable or conductor to the satisfaction of said commissioner.

SECTION 8. The said commissioner, in case of the neglect or refusal or any person, firm or corporation to comply with any

requirements made by said commissioner under authority of this act, may proceed in a summary manner to abate or remove any danger which he deems likely to result from the requirement not being complied with.

SECTION 9. This act shall not apply to long distance telephone wires, or to railway trolley, guard or span wires, or to posts for the support of lamps exclusively, or to poles used exclusively for local distribution from underground wires, cables or conductors, or for the support of railway trolley, guard and span wires, nor revoke any rights already granted to any person, firm or corporation to place or maintain any conduits, pipes, wires, cables or conductors underground, but any such conduits, pipes, wires, cables or conductors laid hereafter in pursuance of any such grant shall be laid subject to the provisions of this act not inconsistent with the terms of said grant. For the purpose of this act, no wire shall be deemed a long distance telephone wire which is not connected with some central telephone office in said city and does not extend twenty-five miles at least in a direct line from said central office.

SECTION 10. All persons, firms or corporations owning or operating electrical wires, cables or conductors in said city shall, on or before the first day of October in the year eighteen hundred and ninety-four, file with the said commissioner a statement of the number and general location of all their electrical conduits, wires, cables and conductors within that section of Boston as bounded in section two of this act.

SECTION 11. It shall be the duty of the superintendent of streets of said city and he shall have the power to issue, subject to the usual conditions, all permits for opening and occupying the streets of said city necessary to carry out the intent of this act, upon application of said commissioner.

SECTION 12. The city engineer, the superintendent of streets, and the chairman of the board of fire commissioners of said city shall constitute a board of appeal, of which board the city engineer shall be chairman, to which application may be made by petition in writing by any person, firm or corporation aggrieved by the acts or decision of said commissioner, done or made in pursuance of this act. Said petition shall set forth the specific grievance relied upon and shall be filed with the chairman of said board of appeal within ten days from the date of said act or decision causing said grievance, and said board after notice given as prescribed in section two of this act shall give a hearing thereon, and may either approve or revoke said act or decision of said commissioner.

SECTION 13. The supreme judicial court and any justice thereof, and the superior court and any justice thereof, shall, on petition of said commissioner, have jurisdiction in equity to enforce the provisions of this act or any order of the commissioner issued under said provisions, and to compel compliance therewith.

SECTION 14. This act shall take effect upon its passage. [*Approved June 6, 1894.*]

[CHAP. 472, ACTS OF 1894.]

An Act relating to the Increase of Capital Stock by Corporations owning or operating a Railroad or Railway by Steam or Other Power, and of Gaslight, Electric Light, Telegraph, Telephone, Aqueduct and Water Companies.

Be it enacted, etc., as follows:

SECTION 1. Whenever a corporation owning or operating a railroad or railway, whether such railroad or railway is operated by steam or other power, or a gaslight, electric light, aqueduct or water company, or a corporation established for and engaged in the business of transmitting intelligence by electricity, increases its capital stock, the new shares to the number necessary to produce the amount necessary for the purposes for which such increase is authorized shall be offered proportionately to its stockholders at not less than the market value thereof at the time of increase, as shall be determined by the board of railroad commissioners in the case of a steam railroad or street railway company, by the board of gas and electric light commissioners in the case of a gaslight or electric light company, and by the commissioner of corporations in the case of an aqueduct or water company or a corporation established for and engaged in the business of transmitting intelligence by electricity, taking into account previous sales of stock of the corporation and other pertinent conditions. The directors shall cause written notice of such increase to be given to each stockholder who was such at the date of the vote to increase, stating the amount of such increase and the proportion thereof in shares or portions of shares which he would be entitled to receive on a division of the same, and the price at which he is entitled to take the same, and fixing a time, not less than fifteen days from the date of such notice, within which he may subscribe for such additional stock; and each stockholder may, within the time fixed, subscribe for his portion of such stock, and the same shall be paid for in cash on the issue of a certificate therefor: *provided*, that when the increase in the capital stock does not exceed

four per cent. of the existing capital stock of the corporation the directors may dispose of the same in the manner provided in section two of this act, without first offering the same to the stockholders.

SECTION 2. If, after the expiration of the notice provided for in the preceding section, any shares of such stock remain unsubscribed for by the stockholders entitled to take them, the directors shall sell the same at auction. All shares to be disposed of at auction under the provisions of this act shall be offered for sale to the highest bidder, in the city of Boston or such city or town as may be prescribed by such commissioners; and notice of the time and place of such sale shall be published at least five times during the ten days immediately preceding the sale, in such daily newspapers, not less than three in number, as may be prescribed by such commissioners. No shares shall be sold or issued for a less sum, to be actually paid in cash, than the par value thereof.

SECTION 3. Sections thirty-nine, forty and forty-one of chapter one hundred and six, sections seven and eight of chapter one hundred and ten, of the Public Statutes, and chapter three hundred and fifteen of the acts of the year eighteen hundred and ninety-three, are hereby repealed.

SECTION 4. Nothing herein contained shall affect any issue of stock or bonds authorized by said board of railroad commissioners or by said board of gas and electric light commissioners prior to the passage of this act. [Approved June 14, 1894.]

[CHAP. 476, ACTS OF 1894.]

An Act to prohibit Foreign Corporations from issuing Stock or other Securities upon the Property, Franchise or Stock of Certain Domestic Corporations.

Be it enacted, etc., as follows:

SECTION 1. If a foreign corporation which owns or controls a majority of the capital stock of a domestic street railway, gaslight or electric light corporation, shall hereafter issue stock, bonds or other evidences of indebtedness, based upon or secured by the property, franchise or stock of such domestic corporation, unless such issue is authorized by the law of this Commonwealth, the supreme judicial court, sitting in equity, may in its discretion dissolve such domestic corporation. Nothing contained in this act shall be construed as affecting the right of corporations, the officers and agents thereof, to issue bonds and stocks in fulfilment of contracts now existing.

SECTION 2. It shall be the duty of the attorney-general, whenever he is satisfied that such issue has been made, to institute proceedings in said court for the dissolution of such domestic corporation and the proper disposition of its assets. [*Approved June 14, 1894.*]

[CHAP. 500, ACTS OF 1894.]

An Act relating to the Par Value of Shares of the Capital Stock of Certain Corporations.

Be it enacted, etc., as follows:

The par value of shares in the capital stock of any corporation organized for any of the purposes mentioned or referred to in sections seven, eight, thirteen and fourteen of chapter one hundred and six of the Public Statutes may be one hundred dollars, or any smaller sum, not less than twenty-five dollars, fixed in its articles of association; and any such corporation, at a meeting of its stockholders called for the purpose, may change the par value of its shares: *provided*, that a certificate of such change shall, within ten days thereafter, be made, signed and sworn to by its president, treasurer and a majority of its directors, and be filed in the office of the secretary of the Commonwealth. [*Approved June 21, 1894.*]

[CHAP. 501, ACTS OF 1894.]

An Act relative to Bonds issued by Electric Light Companies.

Be it enacted, etc., as follows:

SECTION 1. So much of section two of chapter three hundred and seventy-one of the acts of the year eighteen hundred and ninety, relative to bonds issued by electric light companies, as provides that the proceeds of all bonds shall be applied to the payment of obligations incurred for the enlargement or extension of the plant or for the purchase of real estate for the use of the company or for the payment of liabilities existing at the time of the passage of said act, is hereby repealed.

SECTION 2. This act shall take effect upon its passage. [*Approved June 21, 1894.*]

[CHAP. 503, ACTS OF 1894.]

An Act relative to the Board of Gas and Electric Light Commissioners.

Be it enacted, etc., as follows :

SECTION 1. The members of the board of gas and electric light commissioners, and the clerk of said board, shall not engage in any other business.

SECTION 2. This act shall take effect upon its passage. [*Approved June 21, 1894.*]

[CHAP. 518, ACTS OF 1894.]

An Act to authorize the Brookline Gas Light Company to increase its Capital Stock.

Be it enacted, etc., as follows :

The Brookline Gas Light Company is hereby authorized to increase its capital stock. This increase shall be made in accordance with the provisions of chapter four hundred and seventy-two and of chapter four hundred and fifty of the acts of the year eighteen hundred and ninety-four, in the manner provided by law, at such times and in such amounts as it may from time to time determine: *provided*, the whole amount of capital stock of said Brookline Gas Light Company shall not exceed two million dollars. [*Approved June 25, 1894.*]

[CHAP. 533, ACTS OF 1894.]

An Act to authorize Cities and Towns to furnish Gas and Electricity for Motive Power and Heating Purposes.

Be it enacted, etc., as follows :

SECTION 1. Any city or town having established a gas or electric lighting plant, under the provisions of chapter three hundred and seventy of the acts of the year eighteen hundred and ninety-one and acts in amendment thereof and in addition thereto, may furnish to its citizens, gas or electricity for heating purposes and for power, except for operating electric cars, upon such terms as may be agreed upon; subject however in case of disagreement as to terms to a right of appeal to the board of gas and electric light commissioners.

SECTION 2. This act shall take effect upon its passage. [*Approved June 29, 1894.*]

[CHAP. 538, ACTS OF 1894.]

An Act relative to the Purchase of Existing Gas and Electric Lighting Plants by Cities and Towns.

Be it enacted, etc, as follows :

SECTION 1. Section twelve of chapter three hundred and seventy of the acts of the year eighteen hundred and ninety-one as amended by section five of chapter four hundred and fifty-four of the acts of the year eighteen hundred and ninety-three, is hereby amended by striking out the word “ unless,” in the thirty-fourth line of said section as amended, and inserting the word : — if, — in place thereof.

SECTION 2. This act shall take effect upon its passage. [*Approved June 30, 1894.*]

[CHAP. 97, RESOLVES OF 1894.]

Resolve providing for an Investigation by the Board of Gas and Electric Light Commissioners of the Working of Meters now in Use by Electric Light Companies.

Resolved, That the board of gas and electric light commissioners be requested to investigate the workings of the meters now in use by the various electric light companies, and report their findings to the next general court. [*Approved June 22, 1894.*]

INDEX.

	PAGE
Accidents, electric,	74, 77
" gas,	70, 75
Acts in relation to municipal ownership,	cxxxix, cxlii, cxliii, cli, cliii
Aggregates balance sheets, electric companies,	125
" " " gas companies,	84
" expenses, electric light companies,	124
" " gas companies,	82
" receipts, electric light companies,	124
" " gas companies,	82
Appeal of the Chelsea Gas Light Company,	6
" " " Cottage City Gas and Electric Company,	5
" " " Edison Electric Illuminating Company,	14
" " " Great Barrington Electric Light Company,	18
Arc lamps,	137
Arlington Gas Light Company, petition of consumers of,	12
" municipal ownership in,	50
Assessed values, electric light companies,	126
" " gas companies,	85
Attleborough Steam and Electric Company, petition for approval of issue of stock,	46
Average price of all gas sold,	100
" " " meter gas,	94
Balance sheets,	iii
Bonds, approval of new issues of,	34
Bonds and notes, electric light companies,	122
" " " gas companies,	80
Boston, effect of reduction of price in, special report on,	cxxxiii
Boston Electric Light Company, petition for approval of bonds,	42
Braintree, electric light in town of,	50
Bristol County Electric Company, appeal of,	5
Cambridge Gas Light Company, petition of consumers of,	21
Cambridge, municipal ownership in,	54
Candle-powers,	90
Capital, electric light companies,	120
" gas companies,	78
" " " per mile of main,	102
" " " thousand feet sold,	100
Capital stock, approval of new,	34
" " petitions for approval of new,	10, 38, 39, 41, 42, 45, 46, 48
Carbons used,	137
Cases pending,	157
Central Massachusetts Electric Company,	4
Charlestown Gas and Electric Company, petition of consumers of,	9
Chelsea, appeal from the mayor and aldermen of,	6
Chelsea Gas Light Company, appeal of,	6

	PAGE
Chicopee, municipal ownership in,	55
Coal, carbonized,	104
" used, electric light companies,	133
Commercial arc lights, number,	139
" incandescent lights, number,	139
" electric lights, price,	149
Consumers, number of, per mile of main, gas companies,	102
Corporate names, electric light companies,	120
Corporate names, gas companies,	78
Cottage City, appeal from selectmen of,	5
Cottage City Gas and Electric Company, appeal of,	5
Customers, number of electric lights,	139
Daily output of gas, greatest and least,	98
Danvers, electric light in,	55
Dividends, electric light companies,	127
" gas companies,	88
Dynamo capacity, maximum,	129
Edison Electric Illuminating Company of Boston, appeal of,	14
" " " " petition of, for new stock,	10
Electric light,	120
" " total dynamo capacity,	132
" " companies,	120
" " boilers,	133
" " dynamos,	133
" " engines,	133
" " system used,	129
" " water power,	133
Enrichers,	104
Everett, municipal ownership in,	56
Galligan, Edward H., et al., appeal of,	5
Gardner Gas, Fuel and Light Company, petition for approval of issue of stock,	48
Gas companies,	78
Gas companies supplying electric light,	79
Gas in Boston, special report on effect in, reduction of price of,	cxixiii
Gas, price of,	89
" quantities made,	95
" sold by meter,	95
" sold to public lamps,	95
" unaccounted for,	95
" used at works and offices,	95
" sold per consumer,	102
" " " mile of main,	102
" " " meter light,	102
" unaccounted for per mile of main,	102
" total sales,	100
" stoves,	115
" works, private owners of,	80
Grafton Electric Company, petition for approval of issue of stock,	45
Great Barrington Electric Light Company, appeal of,	18
Haverhill Gas Light Company, petition of consumers of,	24
Hingham, electric light in,	57
Hudson, municipal ownership in,	58
Hull, municipal ownership in,	59
Impurities in gas, excess of,	118
Increase in gas sales, per cent.,	100
Inspections of gas,	119

INDEX.

clvii

	PAGE
Jamaica Plain Gas Light Company, petition of consumers of,	14
Lamps, arc,	137
" high power gas,	115
Lamps, incandescent commercial,	139
" public electric,	144
" public gas,	116
Legislation of the year 1894,	cxxxix
" recommended,	6, 70
Lexington, municipal ownership in,	59
Location, electric light companies,	120
" gas companies,	78
Mains, gas companies,	109
Malden Electric Company, petition of consumers of,	26
Manchester, municipal ownership in,	59
Marblehead, municipal ownership in,	59
Materials used, oil gas,	108
" " water gas,	106
Medford, municipal ownership in,	60
Meters, gas,	112
" " special report on, Boston companies,	cxxxvi
Middleborough, gas and electric light in,	61
Mile of main, gas sold, etc., per,	102
Milford Electric Light and Power Company, petition for approval of bonds,	41
Motors, electric,	137
Municipal ownership,	49
Municipal ownership, acts concerning,	cxxxix, cxlii, cxliii, clii, cliii
Nantucket, Electric Light Company,	4
Needham, municipal ownership in,	62
New companies incorporated during the year,	3
Newton, municipal ownership in,	63
North Attleborough, electric light in,	63
North Attleborough Steam and Electric Company,	4
North Shore Electric Company,	5
Oil gas,	117
Operating accounts,	iii
Output of gas, greatest and least dally,	98
Peabody, electric light in,	64
Petition of Consumers v. Arlington Gas Light Company,	12
" " Consumers v. Cambridge Gas Light Company,	21
" " Consumers v. Charlestown Gas and Electric Company,	9
" " Consumers v. Haverhill Gas Light Company,	24
" " Consumers v. Jamaica Plain Gas Light Company,	14
" " Consumers v. Malden Electric Company,	26
" " Consumers v. Worcester Gas Light Company,	31
" " Wakefield Municipal Light Board,	33
Poles, electric light companies,	135
Pressure of gas, of Boston companies, special report on,	cxxxiii
Price of electric light,	149
" " gas,	89
" " " in Boston, special report on effect of reduction in,	cxxiii
Profit and loss accounts,	iii
Public lamps, electric,	144
" " gas,	116
Purity of gas,	117
Randolph, appeals from the selectmen of,	5
Randolph and Holbrook Electric Company, appeal of,	5

	PAGE
Reading, municipal ownership in,	64
Returns, delay in filing,	4, 69
South Boston Gas Light Company,	5
Stockholders electric light companies,	122
" gas companies,	81
Stoneham, municipal ownership in,	66
Street mains, gas,	109
Taunton, appeal from the mayor and aldermen of,	5
Taxes paid, electric light companies,	126
" " gas companies,	86
Unaccounted for gas, per cent.,	95
" " " per mile of main,	102
Violations of law,	69
Wakefield municipal light board, petition of,	33
Wakefield, municipal ownership in,	66
Waltham Gas Light Company, petition for approval of bonds,	38
Water gas,	4, 106
Wellesley, electric light in,	68
Westfield Gas Light Company, petition for approval of new stock,	39
Winchester, municipal ownership in,	68
Wires, electric light,	135
Woburn Electric Light Company,	4
Worcester Gas Light Company, petition of consumers of,	31

